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State of Montana

FIFTEENTH BIENNIAL REPORT

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Montana State Board  
of Equalization

For the Period

July 1, 1950, to June 30, 1952

TO THE

Governor and Members of the Thirty-Third  
Legislative Assembly



ARCHIE E. SIMON, Chairman  
SAM D. GOZA  
CAL A. ROBINSON

Members of the Board

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State of Montana

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## Letter of Transmittal

Helena, Montana  
December 1, 1952

To His Excellency, The Governor  
and Members of the Thirty-Third Legislative Assembly  
of the State of Montana:

In compliance with the duty imposed upon the Board by Section 84-701 (18) of the Revised Codes of Montana of 1947, the Montana State Board of Equalization herewith submits its Biennial Report for the period July 1, 1950 to June 30, 1952.

STATE BOARD OF EQUALIZATION,  
Archie E. Simon, Chairman,  
Sam D. Goza,  
Cal A. Robinson.

## REPORT OF STATE BOARD OF EQUALIZATION

To His Excellency, The Governor,  
and Members of the Thirty-Third Legislative Assembly:

Gentlemen:

The biennium covered by this report witnessed a continued increase in the amount and total value of property on the assessment roll, a consequent leveling off of levies, and the highest total collection of license, income and other taxes in the history of the State. As the books closed June 30, 1952, Montana and her 56 counties found themselves with substantial cash reserves, small debts, and a low tax delinquency which was more than offset by collections of taxes delinquent in prior years.

Property is now, and probably will be for many years the principal and most dependable source of revenue for Montana counties, schools and municipalities. Our constitution requires, and common sense demands, that it be uniformly assessed. That objective has been substantially met in the assessment of livestock and all other major classes of personal property, but in the assessment of real estate and improvements there is practically no uniformity on a state-wide basis. Correction of this situation is not difficult, but legislation is required.

The low point in assessed value of all property was reached in 1939. The all-time high of 1952 is an increase of \$785,940,000 or 77.52 per cent over the 1939 figure. Assessments of real estate and improvements make up \$175,365,000 of this increase. The balance, \$610,575,000, represents gains in assessments of livestock, personal property other than livestock, railroads, public utilities, and net proceeds of mines. The changes are set out in detail on pages 18 and 19 of this report.

The amount of property taxes levied for strictly state, county and school purposes in 1952 was higher by \$23,380,000 or 115.72 per cent than the total levied for the same purposes in 1939. State taxes more than doubled despite elimination of the general fund levy during intervening years. School taxes more than doubled and county taxes increased 80.25 per cent. Measured in dollars, these increases are impressive. Measured in terms of purchasing power, they are not so pronounced. The 1952 dollar has been estimated by various economists to be worth from 45 to 53 cents compared to the dollar in 1939. Assuming it is worth 50 cents, state taxes have increased 14.39 per cent since 1939, school taxes have increased 18.59 per cent and county taxes have actually decreased 9.87 per cent.

Theoretically, tax levies should be reduced as taxable valuations increase, but theory must give way to indisputable fact. When costs rise faster than assessed values they must be met by higher levies if the standard of

service demanded by taxpayers is to be maintained by counties, schools and municipalities. That has been the situation in Montana for a number of years, but the present outlook indicates stabilized or lower levies on rising taxable valuations in the foreseeable future.

Supplementing the levies on property a series of license and other taxes, fees and collections payable directly into the State Treasury take care of the requirements of all departments of state government, including grants-in-aid and appropriations to counties, schools and the six units of the University. License and other taxes in general are based on sales, gross income, net income, value or volume of production or on privilege. Because of fixed rates and changing conditions they are subject to wide fluctuations and cannot be relied upon as stable sources of revenue.

The State Board of Equalization collected \$28,396,000 of such revenue during the year ended June 30, 1952. Of that amount, \$14,666,000 less refunds, was earmarked for highways, \$1,901,000 for schools and \$1,455,150 for War Veterans Compensation bonds. The remainder, \$10,390,000, was credited to the State General fund.

The total general fund revenue from all sources during the year was \$19,654,000. Appropriations from the fund included \$4,665,000 for schools, \$1,993,000 to supplement the University property tax revenue, \$200,000 for grants-in-aid to the counties and regular appropriations to meet the costs of state government, including the support of the penitentiary, state hospital, tuberculosis sanitarium, vocational school, industrial school, orphans home, soldiers home and other institutions.

The total property tax levy was \$54,778,000. Of this amount \$3,172,000 was levied for the University, \$529,000 for University bonds, \$265,000 for state hospital bonds, and \$222,000 for special livestock purposes. The levy for county purposes totaled \$16,015,000; schools, \$23,775,000, and cities and towns, \$6,802,000. Also included in the total are hail insurance premiums amounting to \$294,600, drainage and irrigation assessments of \$1,417,000, city and town special improvement assessments of \$1,872,000 and miscellaneous levies approximating \$115,000.

A comparison with the tax systems of other states convinces us that Montana has a fundamentally sound, well-balanced system, unexcelled by that of any other state. Revisions and adjustments in existing laws are always in order for legislative consideration, but we do not believe that new laws imposing new taxes on the people of Montana are required at this time.

There has been no property tax levy for strictly state purposes since 1941, although the legislature has given the State Board of Equalization discretionary authority to make an annual levy of not to exceed two mills. This levy will produce general fund revenue of more than \$1,000,000 annually if and when required. Its elimination for the past eleven years has resulted in a saving to taxpayers of \$8,986,000 over the period.

A levy of 6 mills was imposed for University maintenance in 1951 and again in 1952, and a levy of one mill was made each year to take care of

interest and sinking fund requirements of University bonds. The one-half mill levy for the State Hospital bond interest and sinking fund has been continued. A four mill levy applicable to livestock valuations only has been imposed at the request of the Livestock Commission and the Livestock Sanitary Board.

### **Tax Delinquency**

The delinquent tax situation in Montana is better than in most states. The total amount outstanding on the books of county treasurers June 30, 1952, for all years and all purposes was \$4,270,636, or less than eight per cent of the total levy for one normal year. However, this figure does not accurately reflect the situation throughout the state. More than \$1,282,000 has accrued in one county, leaving a total delinquency of only \$2,988,000 in the other 55 counties.

### **Net Indebtedness**

The net indebtedness of the state represented by general obligation bonds less sinking funds was \$4,752,047 June 30, 1952, a decrease of \$1,622,622 during the biennium. Special project bonds, including highway debentures and War Veterans Compensation bonds, total \$26,656,970 net. These bonds and provisions for payment are set out in detail on page 135 of this report.

Montana counties are in excellent financial condition. If all county money now on hand could be used to pay outstanding obligations there would be a surplus of several million dollars. In computing net debt on the theory that each fund must stand alone, the total for all counties June 30, 1952 was \$3,540,944. The total was \$27,708,650 in 1923.

The normal debt limit of counties is three per cent of the assessed valuation. As of June 30, 1952, 30 counties had no net debt; 13 had debts of less than one-half of one per cent; seven had less than one per cent; and six were under one and one-half per cent.

The following table shows the trend since 1923:

At Close of Books June 30	Net County Debt
1923	\$27,708,650
1928	19,879,926
1934	12,350,363
1940	6,192,474
1945	1,960,898
1946	2,548,897
1948	2,831,385
1950	3,821,285
1952	3,540,944

### 1951 Assessments

The assessed value of all property in the state in 1951 was \$1,677,525,585, an increase of \$135,674,826 over the 1950 figure.

Irrigated land, with an increase of 27,000 acres over 1950, increased \$1,126,000 in assessed value. Dry tillable land increased 108,000 acres and \$255,000 in assessed value; grazing land increased 118,000 acres and \$608,000 in value. Farm improvements were up \$5,961,000.

Loss of 25,000 acres of timber land resulted in a decrease of \$161,000 in total assessed value of that class. Industrial sites and improvements gained \$811,000. The assessed value of city and town lots increased \$2,459,000 and improvements gained \$18,296,000. The total net gain in all real estate and improvements was \$29,020,000.

All classes of livestock except horses increased in number and value. Cattle, with an increase of 126,000 head and \$10.95 in average value, gained \$23,871,000 in total value; sheep increased 95,000 in number, \$1.00 in average value, and \$1,765,000 in total value. Swine and other livestock gained \$227,000. Horses, down 9,600 head, lost \$155,000 in value, making the net gain in total livestock \$25,708,000.

Assessments of personal property other than livestock showed a total increase of \$69,128,000 over 1950. Motor vehicles gained \$23,823,000 in assessed value; agricultural products, \$16,800,000; farm machinery \$11,150,000; merchandise, \$4,200,000; household goods, \$3,700,000; bank stock, \$1,700,000; mining machinery, \$1,700,000, and all other personal property, \$6,055,000.

The value of public utility lines assessed by the State Board of Equalization increased \$9,560,000. Assessments of net proceeds of mines totaled \$16,607,000, practically the same as in 1950.

### 1952 Assessments

In 1952 the total assessment rose to \$1,799,847,863, an increase of \$122,322,278 over 1951. Irrigated land, with substantially the same acreage as in 1951, decreased \$108,000 in total value. Dry tillable land, with 69,100 fewer acres, gained \$512,000 in value. The number of acres of grazing land on the roll increased 173,400 acres but gained only \$81,000 in value, and the assessed equity in state lands under contract increased 12,600 acres and \$16,000 in value. The total number of acres of agricultural land increased 115,600 and the total assessed value increased \$502,000. Farm improvements showed a gain of \$5,140,000, representing the value of additional farm improvements.

As in the prior year, city and town lots and improvements increased in value on the roll. Lots were up \$428,000, improvements \$14,875,000. This made a net increase in all real estate and improvement of \$20,611,000.

The assessment of livestock increased \$41,031,000 over 1951. Cattle went up \$38,012,000 with an increase of \$16.76 in average value per head; horses

declined \$238,000; sheep increased \$2.08 in average value and \$3,390,000 in total value. All other livestock increased \$95,000.

Personal property continued its upward climb with a total of \$560,948,000, contrasted with a comparable figure of \$514,418,000 in 1951. Motor vehicles increased \$17,831,000 in assessed value; bank stock increased \$1,571,000; household goods \$2,765,000; farm equipment \$8,351,000; merchandise \$4,854,000; furniture and fixtures of stores, offices, etc., \$958,000; manufacturing and mining machinery \$3,600,000; solvent credits \$2,751,000; machinery other than farm, mining or manufacturing \$207,000; and agricultural products in storage \$3,043,000.

The value of public utility lines assessed by the State Board of Equalization increased \$5,097,000. Net proceeds of mines increased \$5,211,000.

The assessed value of farm land in 1952 averaged \$5.16 an acre, compared to an average value of \$11.00 in 1923. As the books closed in 1952, farm lands were assessed at 49.38 per cent of the total placed upon that class of property in 1923; livestock had a taxable value of 277.82 per cent; utilities were valued at 101.92 per cent of the 1923 figure, and all other property showed a valuation of 163.89 per cent of the 1923 total.

The continued trend away from real estate to other forms of property is reflected in detail figures on the source of the property tax dollar. In 1936 farm lands and improvements paid 30.8 cents of the tax dollar; utilities paid 29.2 cents; livestock paid 4.6 cents; and other personal property paid 12.5 cents. In 1952 farm lands and improvements paid 19.4 cents; utilities paid 21.8 cents; livestock paid 10.3 cents; and other personal property paid 22.7 cents.

Analysis of the property tax dollar shows that the state received 10.73 cents in 1936 and 8.28 cents in 1952; schools received 40.23 cents in 1936 and 46.97 cents in 1952; the county share in 1936 was 36.55 cents and 31.31 cents in 1952.

In preparing this report the State Board of Equalization has attempted to present a picture in some detail of the present license and tax status. Recommendations directed chiefly to improvement in required administrative procedure in our Inheritance, Income, Corporation License and Gasoline Tax Refund divisions will be found on pages 20, 22, 31 and 43 of this report.

**SUMMARY OF ROUTINE ACTIVITIES**

The activities of the State Board of Equalization are so extensive and varied in scope that an outline only can be given here. The work falls naturally into three broad divisions:

- (1) General supervision of the administration of all state tax laws.
- (2) Assessment of railroads, power lines and other property extending into or through more than one county in the state, and assessment of net proceeds of coal, metal and miscellaneous mines and oil production.
- (3) Assessment and collection of license, income and inheritance taxes.

In the exercise of its general supervisory powers over the administration of assessment, tax and revenue laws of the state, the Board prescribes rules and regulations governing county officials in the performance of their duties, prepares and prescribes uniform forms for the use and assistance of such officials, conducts hearings on appeal and on its own motion, advises, directs and assists municipal tax officials, collects and compiles information from administrators within the state and from state departments of other states, and performs a multitude of duties which naturally devolve upon it in connection with this phase of the work.

**Property Assessments**

The taxable value of railroads, power lines, natural gas lines, telephone and telegraph lines, oil pipe lines and other properties assessed by the Board approximates 26 per cent of the entire state taxable valuation. These assessments require consideration of stock and bond values, past and present net earnings, future prospects, present condition, and numerous other factors reflecting the actual value of the properties assessed. Forty-five such assessments, aggregating about one-third of a billion dollars, were made in 1952.

**The Following License Taxes are Administered by the State Board of Equalization:**

Gasoline License Tax	Contractors License Tax
Oil Production Tax	Electrical Energy Tax
Cement and Plaster License Tax	Natural Gas Tax
Coal License Tax	Telegraph Company Tax
Carbon Black License Tax	Chain Stores License Tax
Sleeping Car Tax	Telephone License Tax
Corporation License Tax	Theatre License Tax
Freight Line Tax	Cigarette Tax and License
Inheritance Tax	Vermiculite License Tax
Personal Income Tax	

## THE LEGAL DEPARTMENT

Mr. H. O. Vralstad, employed as chief tax counsel in 1945, continues in that capacity. Mr. Lyman J. Hall, assistant tax counsel, succeeded Mr. Daniel J. Sullivan, who resigned in November, 1951. Mr. Hall took post graduate work in tax law at the New York University.

A note of interest reported in the Eighth Biennial Report of this board is that the legal department was created in 1937, and during a 12-week period in the next biennium more than \$1,000 a day in unpaid corporation license taxes were recovered without suit—revenue that would have been lost to the taxpayers of Montana to their cost of increased taxes. It is safe to estimate that an equivalent amount of additional revenue has been collected annually since then through the efforts of that department. But all benefits accruing to the State from this service are not measurable in terms of money alone. Tax laws are extremely complicated and difficult of comprehension without a special knowledge of them acquired after years of experience. This board receives numerous complicated legal questions daily from lawyers, laymen and taxing officials throughout the state. Those questions require answers quickly and correctly, and with a view to policy consistency in conformity with legislative mandate for purpose of uniformity and equality of taxation.

Our Legal Department works in cooperation with the office of the Attorney General of Montana, and during this biennium appeals were taken by the State from adverse decisions in three estates, to the State Supreme Court which reversed each of them. Perhaps the most outstanding of them was in the estate of William J. Hunter, deceased, domiciled in California. For purpose of reducing the inheritance tax of this State, it was sought to apply the California Community Property Law to his estate in Montana, but the Supreme Court held to the contrary. This was a case of first impression on this point in Montana and in the United States. Another case decided by the Supreme Court on application of this board was against the District Court of Flathead County and the judge thereof, determining that mandamus is not the proper remedy for reviewing the decision of this board with respect to property assessments. The only instance in which the views of this board were not sustained was in an action by the Great Northern Railway Company against this board to compel it to allow a claim for refund of gasoline license tax with respect to gasoline lost in transit, and without the requisite invoices being issued by the seller, as directed by statute. However, the lower court granted the order and the Supreme Court affirmed it.

Other matters of public concern are now pending in both the district courts and in the Supreme Court of this State, and will be of interest and reported in the next biennial report, when finally determined.

### **Field Supervisor**

This position was created in 1939 to meet the need for a liason man to co-ordinate the work of the various county taxing officials, and establish closer relationship between such officials and the State Board. Mr. Otto Wagnild, long-time assessor of Teton County, was chosen for the position and has been employed in that capacity since that time.

The Supervisor, whose time at first was devoted largely to assisting and advising county tax officials in the discharge of their duties, now performs many other services. He sees that all assessments, including railroad and utility assessments made by the State Board, are properly entered on the county rolls and correctly classified, and that county reports to the State Board of Equalization are properly prepared. He investigates all appeals and assists the Board in conducting the hearings thereon.

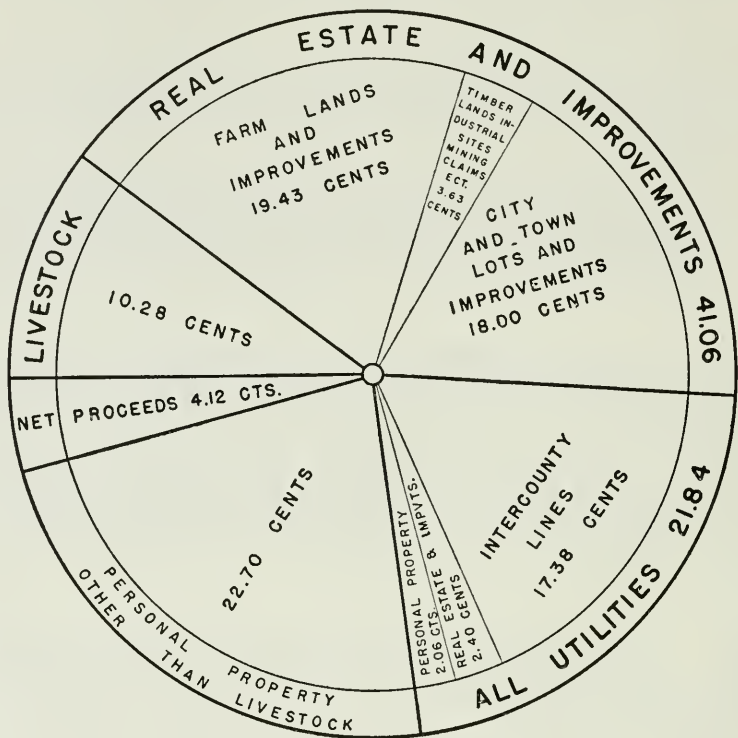
The Supervisor, on request, consults with Boards of County Commissioners, County Assessors and taxpayers relative to the reclassification of lands and reappraisal of all improvements, and assists in the initiation of such projects.

The Supervisor makes special investigations for the Inheritance Tax division, resulting in increased valuation and consequent taxes in a great number of cases, and confirmation of submitted values in others. Such investigations greatly facilitate the work of the Inheritance Tax division.

## TAXABLE VALUATIONS—1923-1952

YEAR	FARM LANDS			LIVESTOCK			UTILITIES			ALL OTHER PROPERTY			TOTAL ALL PROPERTY		
	Taxable Valuation	Ratio to 1923 (%)		Taxable Valuation	Ratio to 1923 (%)		Taxable Valuation	Ratio to 1923 (%)		Taxable Valuation	Ratio to 1923 (%)		Taxable Valuation	Ratio to 1923 (%)	
1923	\$162,939,399	100.00		\$19,596,227	100.00		\$113,608,020	100.00		\$170,496,106	100.00		\$466,639,752	100.00	
1924	150,635,510	92.45		17,851,739	91.10		112,533,901	99.05		160,253,613	93.99		441,274,763	94.56	
1925	145,013,370	89.40		18,742,265	95.64		110,630,766	97.38		155,558,984	91.24		429,945,385	92.14	
1926	142,376,621	87.38		22,223,076	113.40		108,839,234	95.80		162,071,228	95.06		435,510,159	93.33	
1927	141,064,690	86.57		20,694,612	105.61		109,348,431	96.25		161,436,374	94.69		432,544,107	92.69	
1928	140,305,099	86.09		23,001,104	117.38		111,229,187	97.91		153,845,819	90.24		428,381,209	91.80	
1929	140,273,791	86.09		25,262,199	128.91		113,859,060	100.22		163,687,766	96.01		443,082,816	94.95	
1930	138,582,560	85.05		23,408,359	119.45		119,773,491	105.43		171,316,138	100.48		453,080,548	97.09	
1931	121,302,142	74.45		18,552,104	94.67		119,156,899	104.88		151,623,466	88.93		410,634,611	88.00	
1932	109,837,373	67.41		12,820,744	65.42		115,267,743	101.46		137,357,586	80.55		375,283,446	80.42	
1933	98,537,150	60.47		12,759,984	65.11		105,752,255	93.09		125,098,380	73.36		342,147,769	73.32	
1934	96,864,927	59.45		15,029,658	76.70		101,139,706	89.03		121,843,729	71.46		334,878,020	71.76	
1935	92,540,160	56.79		14,461,842	73.80		101,030,483	88.93		122,915,500	72.08		330,947,985	70.92	
1936	89,418,104	54.88		15,493,687	79.06		97,679,731	85.98		131,423,365	77.07		334,014,887	71.53	
1937	76,783,816	47.12		12,564,133	64.12		98,577,555	86.77		136,113,488	79.82		324,038,972	69.44	
1938	76,724,826	47.09		11,662,600	59.51		96,375,143	84.83		144,307,811	84.64		329,070,380	70.52	
1939	74,980,466	46.02		12,930,379	65.98		94,025,375	82.76		133,427,061	78.26		315,363,281	67.58	
1940	72,818,303	44.69		14,854,878	75.80		94,406,327	83.10		137,975,505	80.93		320,055,013	68.59	
1941	72,318,922	44.38		18,302,595	93.40		94,647,587	83.31		145,200,859	85.16		330,470,033	70.82	
1942	72,884,893	44.72		22,796,841	116.33		94,813,601	83.46		148,065,279	86.84		338,560,614	72.55	
1943	73,259,103	44.96		27,520,985	140.44		97,647,900	85.95		146,420,265	85.88		344,848,253	73.90	
1944	74,317,408	45.61		30,474,820	155.51		100,456,710	88.42		147,817,502	86.70		353,066,440	75.66	
1945	75,247,556	46.18		31,778,428	162.17		100,961,367	88.87		150,759,799	88.42		358,747,150	76.88	
1946	76,004,801	46.65		30,816,523	157.25		101,851,137	89.65		153,810,692	90.21		362,483,153	77.68	
1947	76,852,538	47.17		29,231,099	149.17		102,783,596	90.47		171,565,605	100.63		380,432,838	81.53	
1948	78,941,453	48.45		34,341,227	175.24		105,675,462	93.02		198,209,268	116.25		417,167,410	89.40	
1949	79,860,215	49.01		35,304,307	180.16		109,904,722	96.74		230,253,009	135.05		455,322,253	97.57	
1950	79,826,104	48.99		32,198,751	164.31		109,842,084	96.69		237,437,028	139.26		459,303,967	98.43	
1951	80,308,401	49.29		40,771,441	208.06		113,428,658	99.84		257,908,491	151.27		492,416,991	105.52	
1952	80,459,053	49.38		54,442,912	277.82		115,790,666	101.92		279,423,172	163.89		530,115,803	113.60	

THE 1952 TAX DOLLAR  
WHERE IT CAME FROM  
PROPERTY TAXES ONLY



THE PROPERTY TAX DOLLAR 1936 1944 1952

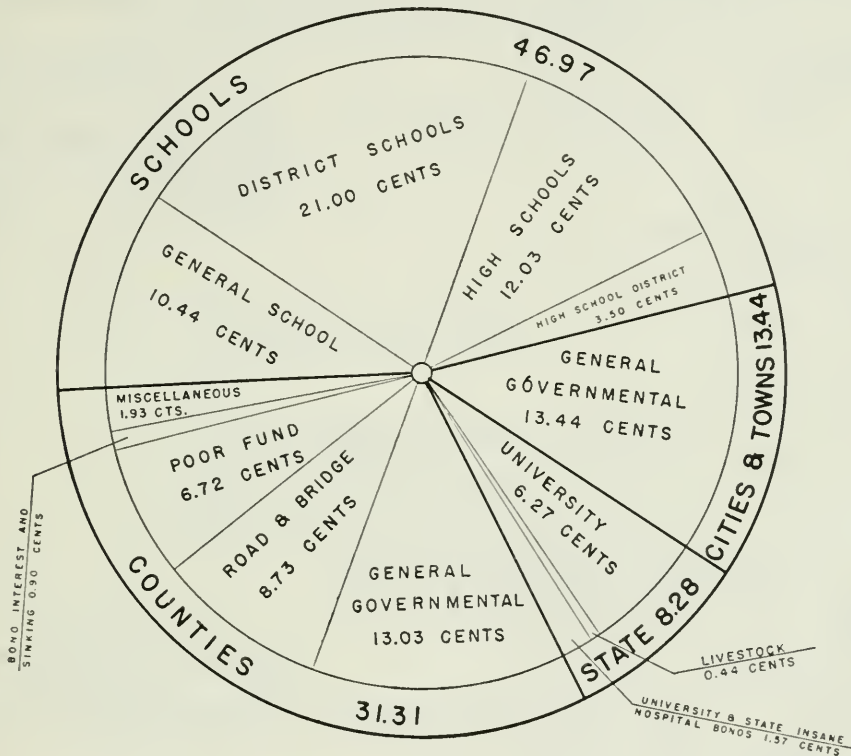
SOURCE

	1936	1944	1952
	CENTS	CENTS	CENTS
FARM LANDS AND IMPROVEMENTS	30.83	25.03	19.43
OTHER REAL ESTATE AND IMPVTS.	4.69	4.36	3.63
CITY AND TOWN LOTS AND IMPVTS.	17.88	18.20	18.00
ALL REAL ESTATE AND IMPVTS.	53.40	47.65	41.06
PUBLIC UTILITIES	29.24	28.46	21.84
NET PROCEEDS OF MINES	2.94	2.63	4.12
LIVESTOCK	4.64	8.63	10.28
PERSONAL PROPERTY	9.78	12.63	22.70
	100.00	100.00	100.00

DISTRIBUTION

	1936	1944	1952
	CENTS	CENTS	CENTS
THE STATE	10.73	6.55	8.28
COUNTIES	36.55	34.40	31.31
CITIES AND TOWNS	12.49	14.07	13.44
SCHOOLS	40.23	44.98	46.97
	100.00	100.00	100.00

# THE 1952 TAX DOLLAR WHERE IT GOES PROPERTY TAXES ONLY



THIS TAX DOLLAR SHOWS THE DISTRIBUTION OF TAXES RAISED BY MILL LEVIES WHICH ARE APPLICABLE TO ALL PROPERTY WITH THE EXCEPTION OF HIGH SCHOOL DISTRICT TAXES AND LIVESTOCK TAXES. PER CAPITA TAXES, SPECIAL FIRE DISTRICT TAXES, DRAINAGE AND IRRIGATION DISTRICT, AND CITY AND TOWN SPECIAL IMPROVEMENT DISTRICT ASSESSMENTS, HAIL INSURANCE PREMIUMS AND MISCELLANEOUS LOCAL AND DISTRICT TAXES ARE ELIMINATED.

**REVENUES PAYABLE INTO STATE TREASURY****Sources from Which Derived and Distribution**

**AD VALOREM**  
1952  
(See Pages  
117-119)

No Levy for State General Fund.  
6 mills for University Millage Fund.  
1 mill for University Building Bond Interest and Redemption Fund.  
½ mill for State Insane Hospital Bond Interest and Sinking Fund.

**Levies applicable to livestock valuation only**

1 mill on sheep and 1½ mill on other livestock for Livestock Commission.  
1½ mill on sheep and 1 mill on other livestock for Bounty.  
1½ mill on all livestock for Livestock Sanitary Board.

**LICENSE TAXES:**

	<b>Rate</b>	<b>Distribution</b>
<b>Gasoline</b> (See Pages 17, 48-49)	6c per gallon on gasoline refined and sold in the State. 6c per gallon on gasoline imported and sold. (2% deduction allowed for evaporation and other loss.)	75% to State Highway Fund. 25% to Gasoline License Drawback Fund. If Drawback Fund is insufficient, State Treasurer shall transfer from State Highway Fund. At end of fiscal year all money in Drawback Fund shall be transferred to Highway Fund.
<b>Oil Production</b> (See Pages 17, 35)	2% of gross value.	All to General Fund.
<b>Cement</b> (See Pages 17, 35)	4c per barrel.	All to General Fund.
<b>Plaster</b> (See Pages 17, 35)	5c per ton.	All to General Fund.
<b>Coal</b> (See Pages 17, 34)	5c per ton on production over 50,000 tons annually, and on coal imported and sold.	All to General Fund.
<b>Carbon Black</b>	⅛ of 1c per pound of carbon black produced or manufactured in the state.	All to General Fund.
<b>Metal Mines</b> (See Pages 17, 52)	First \$100,000 gross value \$1.00. Next \$150,000 taxable at rate of ¼%. Next \$150,000 taxable at rate of ½%. Next \$100,000 taxable at rate of ¾%. All over \$500,000 taxable at rate 1%.	All to General Fund.
<b>Corporations</b> (See Pages 17, 29-31)	3% of net income. \$5.00 minimum tax.	75% to General Fund. 25% to Common School Equalization Fund.
<b>Electric Energy Tax</b> (See Pages 17, 41)	One per cent of gross income from sales of Electrical Energy generated and sold in the state.	All to General Fund.
<b>Natural Gas</b> (See Pages 17, 39)	¾ of one cent per thousand cubic feet distributed in the State.	All to General Fund.
<b>Telephone License</b> (See Pages 17, 34)	1¼% gross intrastate income in excess of \$250 per quarter.	All to General Fund.
<b>Moving Picture Theater License</b> (See Pages 17, 28)	1¼% of gross proceeds in excess of \$3,000 per quarter.	All to General Fund.
<b>Telegraph License</b> (See Pages 17, 38)	2% of gross income from intrastate business.	All to General Fund.
<b>Freight Line</b> (See Pages 17, 40)	5% of gross income.	All to General Fund.

Chain Store (See Pages 17, 32-33)	Graduated from \$5.00 to \$200, depending upon number and type of stores owned.	All to General Fund.
Contractors (See Pages 17, 38)	Three Classes of Licenses: Class A ----- \$200.00 Class B ----- 100.00 Class C ----- 10.00	All to General Fund.
Cigaret License and Tax (See Pages 17, 26-27)	\$5.00 Retail License and \$15.00 Wholesale Licenses. 4c tax per package on cigarettes.	License Collections to General Fund 2c per package less discount to General Fund. 2c per package without discount to War Veterans Compensation Bond Retirement Fund.
Vermiculite Production Tax (See Pages 17, 27)	5c per ton of concentrates.	All to General Fund.

## TAXES IN LIEU OF AD VALOREM TAXES:

	Rate	Distribution			
Express Companies (See Pages 17, 40)	4% of gross earnings in state.	All to General Fund.			
Sleeping Cars (See Pages 17, 40)	1½% of value found by dividing value of capital stock by total car mileage on all railroads (to obtain value per car mile) then multiply value per car mile by total number of car miles in Montana.	All to General Fund.			
Insurance Companies	Admission Fee, 300.00. Fee for filing annual statement, \$25.00. 2½% of first \$5,000 in premiums collected in state. 2% of additional premiums collected in state. ¼ of 1% of premiums of direct fire-writing companies.	All to General Fund.			
	Rate	Distribution			
Personal Income Tax (See Pages 17, 22-25)	Graduated from 1% to 4% on net income.	75% to General Fund. 25% to Common School Equalization Fund.			
Inheritance Tax (See Pages 17, 20-21)		All credited to General Fund.			
Person, Association or Corporation to whom Transfer is Made.					
	Exemptions	Rate on First \$25,000 Less Exemptions	Rate on Next \$25,000	Rate on Next \$50,000	Rate on Balance
Widow .....	\$17,500	2%	4%	6%	8%
Husband .....	5,000	2%	4%	6%	8%
Lineal ancestor or descendant, adopted child or lineal issue of adopted child. ....	2,000	2%	4%	6%	8%
Brother or sister or descendant, son's wife or husband of a daughter .....	500	4%	8%	12%	16%
Uncle, aunt or first cousin .....	None	6%	12%	18%	24%
Any other degree of consanguinity or a stranger in blood or a body politic or corporate except as below .....	None	8%	16%	24%	32%
Corporations or voluntary associations organized under laws of Montana solely for religious, charitable or educational purposes, who shall use the property transferred exclusively for purposes of their organization within the State of Montana .....	All				
The State of Montana or any of its political subdivisions or institutions to be used for public purposes exclusively. ....	All				

## Motor Vehicle Registration

Dealers in Autos .....	\$30.00	Trailers and Semi-Trailers .....	\$ 10.00	Proceeds to
Dealers in Motorcycles .....	15.00	Trailers, regardless of size or capacity,		County Road
Autos not over 2,850 lbs. ....	5.00	used exclusively in the transportation		Funds
Autos over 2,850 lbs. ....	10.00	of the following: logs in the forest, oil		
Electrics .....	10.00	and gas well machinery, road machin-		
Motorcycles .....	2.00	ery and bridge materials .....	15.00	
Bicycles with motor attachment	1.00			
Tractors and/or trucks .....	10.00			
Busses classed as trucks.				
Dealers in Accessories .....	10.00			

All rates to be 25% higher for motor vehicles, trailers and semi-trailers when not equipped with pneumatic tires.

Motor Vehicle Use Tax	Administered by State Highway Commission.	95% to State Highway General Fund. 5% retained by counties.
Montana Liquor Control Act	Liquor Profits: Distribution of net profits from liquor stores.	All to General Fund.
Liquor License Tax	Retail Liquor licenses— \$100.00 to \$600.00.	All to General Fund.
Liquor Excise Tax	50c per gallon or proportional part on all liquor sold.	All to General Fund.
Beer License and Tax	Brewer ..... \$750.00 Wholesale ..... 300.00 Retail ..... 200.00 Club ..... 50.00 Common Carrier ..... 25.00 Fair Association ..... \$10.00 per day Minimum Fee ..... 25.00 Barrelage Tax ..... 1.00 per barrel of 31 gallons.	All to General Fund.

## MISCELLANEOUS RECEIPTS:

	Distribution
5% of amount of Government Land Sales	To Permanent School Fund.
Timber Sales on State Lands	To Permanent School Fund and Common School Interest and Income Fund.
Federal Oil Royalties	50% to Public School General Fund.
State Oil Royalties	50% to State Highway Fund. Various School Funds.

NOTE: Principal revenues payable into the State Treasury, in addition to the foregoing, are collections of State officers and institutions, university fees, miscellaneous state licenses, and the State's portion of receipts from county licenses.

## LICENSE TAX ACCRUALS AND COLLECTIONS 1946 TO 1952 INCLUSIVE FISCAL YEARS ENDING JUNE 30

	1948	1949	1950	1951	1952	Total 5-Yr. Period
Gasoline Dealers—Distributors.....a	\$ 9,640,267	\$10,568,813	\$12,754,928	\$14,002,363	\$14,773,436	\$ 61,838,907
Inheritance Tax.....b	639,688	439,177	421,966	695,616	751,224	2,947,671
Sleeping Car Companies.....c	7,912	9,784	9,869	10,009	10,996	48,570
Express Companies.....d	20,695	20,151	18,502	14,950	14,087	88,385
Freight Line Companies.....r			76,284	135,490	150,028	361,802
Corporation License Tax.....f	1,880,518	2,239,510	1,647,421	2,615,217	2,276,688	10,659,354
Metal Mines License Tax.....e	374,695	473,639	432,471	489,243	649,306	2,419,354
Coal Dealers and Miners.....g	134,780	127,506	115,337	107,411	96,280	581,314
Oil Production License Tax.....g	401,838	422,205	418,873	397,422	443,163	2,083,501
Cement Dealers and Mfg.....g	37,895	38,512	54,467	38,455	50,514	219,843
Natural Gas Tax.....g	96,207	102,113	108,864	117,685	134,687	559,556
Electric Energy.....k	159,073	176,147	189,881	201,876	213,449	940,426
Telegraph License Tax.....n	2,829	2,949	1,979	1,180	1,236	10,173
Individual Income Tax.....h	3,096,003	4,125,325	3,687,678	4,434,725	5,327,609	20,671,340
Chain Store License.....l	146,548	147,957	153,071	152,512	154,771	754,859
Contractors License.....l	24,345	31,395	39,676	31,680	32,515	159,611
Telephone License Tax.....g	74,380	85,236	91,004	98,046	111,379	460,045
Moving Picture License.....g	43,443	44,652	47,059	55,838	47,951	238,943
Railroad and Steamboat Agents.....15						21
Slot Machine License.....l	256,800	515,300	561,900	*		1,334,000
Trade Stimulator Tax.....j	722,735	498,486	371,881	** 710,541	658,582	2,962,225
Trade Stimulator License.....l				**	9,805	9,805
Cigarette License.....m	27,490	4,625	4,870	3,655	3,630	44,270
Cigarette Tax.....p	1,315,522	1,306,210	1,335,847	2,029,435	2,764,786	8,751,800
Vermiculite Tax.....s				1,906	9,477	11,383
	\$19,103,678	\$21,479,698	\$22,542,928	\$26,345,245	\$28,685,599	\$118,157,158

(a) Tax payable monthly; Refunds from the above amounts were made as follows:

1948	1949	1950	1951	1952
\$2,422,206	\$2,654,994	\$2,842,364	\$3,193,508	\$3,050,930
(b) Tax accrues and is payable at time of death.		(l) Tax payable annually.		
(c) Tax payable thirty (30) days after notice.		(m) \$5.00 retail license; \$15.00 Wholesale license, permanent license but not transferable.		
(d) Tax payable September 30.		(n) Tax payable quarterly, Rate 2%.		
(e) Tax payable June 15 or ninety (90) days after close of fiscal period.		(p) Tax of 2c per package on cigarettes until December 7, 1950; 4c per package thereafter.		
(f) Tax payable quarterly.		(r) Tax payable March 1.		
(g) Tax of 3% of gross value of trade stimulator.		(s) Tax payable quarterly.		
(h) Tax payable monthly, Rate 1%.				

Note: \*\*Declared unconstitutional June 30, 1950.

COMPARISON OF ASSESSMENTS BY KINDS OF PROPERTY

1939 and 1952

	Assessed Value 1939	Assessed Value 1952	Increase or Decrease	Percent of Increase or Decrease
REAL ESTATE AND IMPROVEMENTS:				
Irrigated Lands .....	\$ 48,770,643	\$ 52,369,321	\$ 3,598,678	7.37
Non-Irrigated Tillable Land .....	116,459,368	120,891,185	4,431,817	3.81
Grazing Land .....	83,156,462	94,226,383	11,069,921	13.31
State Lands .....	1,548,415	709,956	838,459*	54.15*
Improvements on Above Agricultural Lands .....	43,386,063	75,306,102	31,920,039	73.57
Total All Farm Lands and Improvements .....	\$ 293,320,951	\$ 343,502,947	\$ 50,181,996	17.11
Timber Lands .....	11,596,553	8,813,527	2,783,026*	24.00*
Unclassified Lands .....	227,962	307,334	79,468	34.86
Industrial Sites .....	1,927,793	1,322,078	605,715*	31.42*
Improvements on Industrial Sites .....	27,048,909	42,457,384	15,408,475	56.97
Patented Mining Claims .....	1,351,947	1,236,775	97,972*	7.05*
Improvements on Mining Claims .....	3,384,572	4,033,788	651,226	19.24
Reserved Rights of Entry .....	431,964	59,003,083	57,109	132.20
City and Town Lots .....	53,756,074	59,751,903	5,995,829	11.15
Improvements on City and Town Lots .....	152,404,169	258,365,714	105,961,545	69.53
Total of all Real Estate and Improvements .....	\$ 545,450,915	\$ 720,816,843	\$ 175,365,928	32.15
LIVESTOCK:				
Horses .....	\$ 5,475,466	\$ 2,854,195	\$ 2,621,271*	47.87*
Cattle .....	21,978,316	146,453,038	124,474,722	566.35
Sheep .....	10,615,374	12,292,223	1,676,849	15.80
Swine .....	400,807	983,008	582,201	145.25
Other .....	321,176	762,605	441,429	137.44
Total of all Livestock .....	\$ 38,791,139	\$ 163,345,069	\$ 124,553,930	321.09



**INHERITANCE TAX DEPARTMENT**

The Inheritance Tax collections for the biennial period amounted to \$1,446,840.20. In comparing previous collections it will be noted that this is the largest collection ever made by this department. The increased checking program mentioned in the last biennial report has been continued and is still producing marked results. The largest collections made during this period were:

F. A. Buttrey, Hill County	Tax: .....	\$47,532.40
William Jones, Dawson County	Tax: .....	\$43,189.94
Adelaide Child, Lewis & Clark County	Tax: .....	\$39,821.47
Hyme Lipsker, Yellowstone County	Tax: .....	\$32,332.57
Alpha Chapman, Carbon County	Tax: .....	\$30,816.48
Lewis McNeil, Chouteau County	Tax: .....	\$19,602.23
Elmore William Roberts, Cascade County	Tax: .....	\$10,166.30
A partial payment was made in the Augusta Kohrs		
Estate, Lewis & Clark County, Tax Payment: .....		\$15,691.50

During this period attorneys and personal representatives submitted reports to the Board for audit involving 6,987 estates. In addition, the Board issued 5,197 consents to transfer shares of stock in Montana corporations, owned by non-resident decedents. The tax collected from such non-resident decedents amounted to \$15,778.91.

Total collections for the respective years of the biennium were as follows:

For the fiscal year ending June 30, 1951 .....	\$ 695,615.72
For the fiscal year ending June 30, 1952 .....	751,224.48
	<hr/>
	\$1,446,840.20

All Inheritance Tax collections are credited to the State General Fund.

Our Reciprocity Law was passed in 1945, and at the present time a large percentage of the non-resident consents to transfer stock in Montana corporations are non-taxable. From time to time money is sent by eastern attorneys and trust companies because they expect to pay a fee for this service, and of course at this time this money must be returned. If a five dollar (\$5.00) fee were imposed on all transfers, and this amount used for the administration of the Inheritance Tax Department, it would greatly help to cover the cost of printing, labor and services rendered. Due to the volume of work handled by this department, waivers are issued intermittently, causing great delays and bringing severe criticism from time to time.

Section 91-4405, R.C.M. 1947, with respect to joint tenancies should be clarified. The except clause of the section has not only caused a great deal of confusion, but has lost a large amount of revenue for the State of Montana. We suggest this clause be stricken from the statute.

The law should be amended with respect to decedents' estates so that petitions for probate of Wills or for Letters of Administration must be made within six (6) months after death. In several instances, neither probate nor Inheritance Tax proceedings have been commenced until several years after death. We find that in the meantime much property has become lost, destroyed, or has disappeared, to the detriment of the State of Montana.

We also find it would be advisable to amend the law with respect to jointly held safety deposit boxes and joint bank accounts, to prevent removal of the contents of such safety deposit boxes and such accounts in which a deceased person was interested until the contents and amounts have been inspected by this Board, and proper record made to insure payment of the Inheritance Tax, if any.

The 1951 Legislative Assembly under 91-4423, R.C.M. 1947, changed the law stating if neither certificate nor objections shall have been filed at the time fixed for hearing, it shall be conclusively presumed that the Board concurs in the amount computed in the 3-A Report. Not only has our Inheritance Tax Department found a tremendous number of errors in the 3-A Reports, but they find that very frequently attorneys will send in all reports at one time, or in the joint tenancy matters they send in the Notice for Appraisal and the Notice for Inheritance Tax determination both at the same time. It not only tends to confuse the Court, but works a hardship on the department because the certificates cannot be issued in time for said hearings. Therefore, we recommend this provision be eliminated.

Under Section 91-4415, R.C.M. 1947, the 1951 Legislative Assembly made changes limiting the Inheritance Tax lien to ten (10) years. This Board finds that many estates are not brought to the attention of the proper court or to the attention of this Board and therefore they are not administered upon within that period of time. We recommend that the ten year limit be removed.

**PERSONAL INCOME TAX**

During the fiscal year ending June 30, 1952, taxable returns were filed currently before they became delinquent by 117,078 taxpayers who paid an average of \$41.50 tax totaling \$4,857,672.01.

Back taxes were paid on deficiencies and delinquent returns by 12,505 taxpayers who paid an average of \$37.60 or a total of \$469,936.57. Total collections were \$5,327,-608.58. This is an increase of \$892,833.61 over the preceding year. The following schedule shows that this exceeds the collections of any preceding year. Returns reflecting no tax due were filed by 38,145 taxpayers. This means that these taxpayers sustained an operating loss or their personal exemption credit for dependents exceeded their net income.

It will be observed that more than 10% of the total number of taxpayers filed erroneous returns or none at all. The amount of back taxes collected was slightly less than 10%. Section 84-4913 requires all employers to file statements of salaries paid to employees each year. These reports are compared with the amount of income reported by the employee. If the employee returns less income than is shown by his employer's statement, the return is adjusted and the additional tax is solicited. If no return has been filed by the employee, he becomes a potential delinquent and is examined to determine what, if any, tax he may owe.

During 1952 approximately 200,000 of these statements were filed by employers. In these days of high wages and rapid turnover of employees, it has been found that many taxpayers have been employed in two to ten different places during the year and that each of these employers have filed the required statements. Thousands of these statements are never processed because the appropriation is not sufficient to pay the wages to personnel competent to perform the services.

Because of this condition, the small income statements are weeded out and efforts are devoted only to those with the larger incomes. This is the reason for the high average of \$37.60 for back tax returns. With adequate facilities and personnel it is estimated that several thousand more taxpayers with smaller incomes would be added to the tax rolls each year. Many of these new taxpayers once on the rolls would continue to file returns voluntarily. The average cost of collecting the smaller accounts will be about the same as the larger ones which are now being collected. Much of the collection difficulties would be overcome if the entire field of known prospective delinquents could be canvassed and compelled to carry their fair share of the tax burden even though it be small. In this connection, we suggest that legislation which will enable us to collect taxes justly due from migratory workers be enacted.

Another larger source of revenue which is not being fully explored is errors contained in returns filed currently. There is now on hand a back log of more than 250,000 returns which have never been examined for errors or omissions. The reason for this large back log is lack of appropriation to employ the necessary skilled talent to do the job.

As time passes returns increase in number, size and complications requiring more and greater talent to detect the errors and omissions and weigh the probable cost of collection against the probable additional tax.

Schedule of Estimated back income taxes for 1950 and prior years. The name of the taxpayer and the amount due will not be determined until the returns or the taxpayer have been examined.

(A)	1088	Returns which are audited and deficiencies determined	104,680
(B)	385,100	Returns yet to be examined, estimated yield	358,000
(C)	880	Returns now in the field for examination	17,600
(D)	315	Warrants for distraint in field	7,200
(E)	25,800	Information returns form 1A which have been processed and are ready to be canvassed. Approximate yield	237,360
(F)	150,000	Forms 1A, 1950 not yet processed, Approximate yield	230,000
			<hr/> 955,340

All taxable 1947 returns have been examined.

- (a) These cases are in all stages of collection. Some are protested, others no money, out of State and all kinds of promises. Some of these accounts will be adjusted downward when accounts are examined.
- (b) This includes all 1949 and 1950 returns, both taxable and non-taxable. For 1948, 53,000 taxable returns out of 98,000 have been completed. 1947 and 1948 non-taxable returns have not been examined. 1951 returns are now being filed.
- (c) These returns are classified for field examination.
- (d) These are all warrants for distraint, some of which will not be paid because of no property or income.
- (e) These are the ones which have been leftover from 1949 and prior years delinquent campaigns, of which 10,000 will be taxable.
- (f) These are all 1950 information returns which have not been processed. We will find that 75,000 of these have filed returns and 50,000 will be closed without being processed because the amount of salary shown in the form are too small to justify the cost of processing. 25,000 will be left as prospective delinquents of which 10,000 will probably be taxable.

PERSONAL INCOME TAX

Income Tax Collections and Number of Returns Filed for Years ending June 30, 1945-1952

Income Tax Law Became Effective January 1, 1933

Fiscal Year Ending June 30	Number of Taxable Returns Filed	Increase *Decrease	Number of Non- Taxable Returns Filed	Increase * Decrease	Total Returns Filed	Increase * Decrease	Total Tax Collections	Increase * Decrease
1944	56,367	6,253	36,432	* 215	92,799	6,038	\$ 1,346,900.68	\$ 145,297.66
1945	60,449	4,082	32,474	* 3,958	92,923	124	\$ 1,454,704.41	\$ 107,803.73
1946	61,914	1,465	32,747	273	94,661	1,738	\$ 1,588,122.32	\$ 133,417.91
1947	75,314	13,400	32,190	* 557	107,504	12,843	\$ 2,283,607.96	\$ 695,485.64
1948	88,401	13,087	36,255	4,065	124,656	17,152	\$ 3,096,002.89	\$ 812,394.93
1949	108,957	20,556	34,087	* 2,168	143,044	18,388	\$ 4,125,325.08	\$1,029,322.19
1950	114,173	5,216	44,154	10,067	158,327	15,283	\$ 3,687,677.99	\$ *437,647.09
1951	116,553	2,380	33,930	*10,224	150,483	* 7,844	\$ 4,434,724.97	\$ 747,046.98
1952	129,583	13,060	38,145	4,215	167,728	17,245	\$ 5,327,608.58	\$ 892,833.61
Totals	811,711		320,414		1,135,125		\$27,344,674.88	

Breakdown of Current and Back Tax

Collections for Fiscal Year Ending June 30, 1945 to 1952, Covering 9 Year Period

	1944	1945	1946	1947	1948	1949	1950	1951	1952
Current Tax	\$1,275,992.83	\$1,390,999.63	\$1,459,034.33	\$2,179,612.51	\$2,912,325.52	\$3,901,883.46	\$3,385,471.25	\$4,089,333.35	\$4,857,672.01
Back Tax	70,907.85	63,704.78	129,087.99	103,995.45	183,677.37	223,441.62	302,206.74	345,391.62	469,936.57
Totals	\$1,346,900.68	\$1,454,704.41	\$1,588,122.32	\$2,283,607.96	\$3,096,002.89	\$4,125,325.08	\$3,687,677.99	\$4,434,724.97	\$5,327,608.58

## Detail of Back Tax Collections

Reflecting the year for which tax was due and the year in which collection was actually made.

Year for which Tax was due	1944	1945	1946	1947	1948	1949	1950	1951	1952	TOTALS
1933	\$ 46.90	\$	\$	1.00	\$	\$	\$	\$	\$	\$ 47.90
1934	23.70							30.50		54.20
1935	124.01	60.18		2.52			9.99	39.73		236.43
1936	639.21	108.74		254.24	1,700.27	3.43		54.00		2,759.89
1937	521.99	443.33	131.63	549.43	1,156.70	89.28		51.60	17.90	2,961.86
1938	3,333.10	813.34	77.64	127.55	1,607.60	78.61		296.38	14.50	6,348.72
1939	3,331.51	4,470.39	408.99	479.56	1,903.29	597.55	218.45	740.23	51.63	12,201.60
1940	14,989.78	6,926.13	6,036.41	784.24	1,145.57	1,093.04	173.14	307.59	463.23	31,919.13
1941	22,303.80	19,410.91	6,935.91	4,693.85	3,866.81	1,031.42	933.82	470.08	114.19	59,760.79
1942	18,452.36	12,040.35	48,833.90	12,914.48	11,030.50	3,027.76	2,579.55	3,351.52	1,541.31	113,771.74
1943	7,141.49	13,054.49	34,403.48	31,540.83	20,253.06	8,587.81	3,554.03	3,339.91	2,494.92	124,370.02
1944		6,376.92	24,279.17	23,680.45	49,942.61	25,936.75	12,990.49	8,677.06	4,739.90	156,623.35
1945			7,980.86	21,915.57	36,643.69	41,299.33	27,180.27	15,496.63	10,562.13	161,078.48
1946				7,051.73	33,955.18	39,552.42	63,288.78	40,408.90	22,283.38	211,540.39
1947					20,472.09	65,776.24	63,573.07	80,565.36	52,430.14	282,816.90
1948						36,367.98	84,549.47	74,047.59	123,845.28	318,810.32
1949							38,155.68	81,715.93	92,895.47	212,767.08
1950								35,798.61	108,047.17	143,845.78
1951									50,435.42	50,435.42
Total Back Tax \$	70,907.85	\$ 63,704.78	\$ 129,087.99	\$ 103,995.45	\$ 183,677.37	\$ 223,441.62	\$ 302,206.74	\$ 345,391.62	\$ 469,936.57	\$ 1,892,350.00
Increase * -----										
Decrease * -----										
Number of re-		* 7,203.07	65,383.21	* 25,092.54	79,681.92	39,764.25	78,765.12	43,184.88	124,544.95	
turns on which										
back tax was										
collected -----	2,666	2,359	3,963	3,604	5,886	10,233	13,037	8,265	12,505	83,068

**CIGARETTE LICENSE TAX LAW**

In 1947 the Montana State Legislature passed a Cigarette License Tax Law which went into effect on July 1, 1947. This law is administered under the provisions of Chapter 56, Title 84, R. C. M. 1947.

This law imposes a tax of 2 cents on each package of 20 cigarettes or fraction thereof sold and consumed within the State. By posting a \$5000.00 bond, cigarette dealers and distributors are allowed to use Cigarette Tax Meter Machines which imprint an insignia on each package of cigarettes, showing that the required Montana Cigarette Tax has been paid. A discount of 10% is allowed each purchaser of stamps or user of a Tax Meter Machine.

Both wholesalers and retailers are allowed to purchase stamps which are sold only through the State Board of Equalization. Every wholesaler and retailer of cigarettes must have a license from this Board for the purpose of making such sales. Cigarette licenses are issued on a permanent basis and must be returned for cancellation whenever the sale of cigarettes is discontinued. License fees are \$15.00 for a wholesale license and \$5.00 for a retail license.

At the General Election on November 7, 1950, Initiative Measure No. 54 was passed by the voters of the State of Montana. This measure provided for a Bonus payment to Montana veterans of World War 2, the money for which was to be collected by imposing an additional 2 cent tax on each package of cigarettes. No discount is allowed on this additional tax and it is credited to the Veteran's Bonus Fund in its entirety. The law became effective on December 7, 1950 by the Governor's proclamation as provided by law. Purchasers of cigarette stamps are now allowed a discount of 5% on the total value of a stamp order or 10% on one half of the total value. The State share of the tax is credited to the General Fund.

Cigarette Tax Collections were as follows:

**FISCAL YEAR July 1, 1950—June 30, 1951**

July 1950 .....	\$ 131,024.80
August 1950 .....	128,752.74
September 1950 .....	132,534.00
October 1950 .....	116,269.18
November 1950 .....	102,975.10
December 1950 .....	229,740.86
January 1951 .....	175,881.46
February 1951 .....	188,430.86
March 1951 .....	192,502.20
April 1951 .....	195,379.19
May 1951 .....	202,196.57
June 1951 .....	233,748.17

Collections Fiscal Year 1950-1951.....	<hr/> \$2,029,435.13
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## FISCAL YEAR July 1, 1951—June 30, 1952

July 1951 .....	\$ 242,096.16
August 1951 .....	272,782.83
September 1951 .....	252,616.96
October 1951 .....	219,391.26
November 1951 .....	219,922.90
December 1951 .....	216,130.70
January 1952 .....	219,411.90
February 1952 .....	219,915.50
March 1952 .....	193,498.81
April 1952 .....	217,293.50
May 1952 .....	237,701.40
June 1952 .....	254,023.92

Collections Fiscal Year 1951-1952 .....	\$2,764,785.84
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## Cigarette License Collections:

FISCAL YEAR—July 1, 1950—June 30, 1951 .....	\$ 3,655.00
FISCAL YEAR—July 1, 1951—June 30, 1952 .....	\$ 3,630.00

Total collected for the Bonus Fund December 1950 through June 1952	\$2,185,389.22
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## VERMICULITE LICENSE TAX

Chapter 50, Montana Laws of 1951, imposes a license tax of five cents per ton of concentrate produced for the privilege of mining or producing vermiculite in the State. Proceeds are credited to the state general fund.

## FISCAL YEAR

January 1, 1951 to and  
including June 30, 1951

	Tons	Tax
1st quarter, 1951 .....	38,119	\$1,905.96
2nd quarter, 1951 .....	38,673	1,933.67
Total .....	76,792	\$3,839.63

## FISCAL YEAR

July 1st, 1951 to and  
including June 30, 1952

3rd quarter, 1951 .....	37,282	\$1,864.12
4th quarter, 1951 .....	40,817	2,040.87
1st quarter, 1952 .....	40,570	2,028.50
2nd quarter, 1952 .....	32,203	1,610.15
Total .....	150,872	\$7,543.64

**MOVING PICTURE THEATRE LICENSE TAX**

Chapter 33, Title 84, R. C. M. 1947, imposes a license tax for the privilege of operating a moving picture theatre within the state. The rate of tax is  $1\frac{1}{4}\%$  per quarter on income in excess of \$3000.00 derived from the sale of moving picture theatre tickets. Operators who own or control two or more theatres are allowed an exemption of only \$3000.00 per quarter on the combined receipts of all theatres comprising a chain. Reports and statements of receipts per quarter must be filed as soon as possible after the close of each quarter, and must be accompanied by an application for a renewal license covering the quarter next ensuing.

All Moving Picture Theatre License Taxes collected are distributed to the credit of the General Fund.

Tax accruals for the past biennium were as follows:

**FISCAL YEAR 1950-1951****INDIVIDUAL THEATRES:**

Third quarter 1950 .....	\$ 3,140.33
Fourth quarter 1950 .....	1,515.75
First quarter 1951 .....	1,438.60
Second quarter 1951 .....	3,006.27
<b>TOTAL .....</b>	<b>\$ 9,100.95</b>

**CHAIN THEATRES:**

Third quarter 1950 .....	\$ 9,893.04
Fourth quarter 1950 .....	10,591.83
First quarter 1951 .....	10,773.54
Second quarter 1951 .....	10,076.94
<b>TOTAL .....</b>	<b>\$41,335.35</b>

Total for Fiscal Year 1950-1951 ..... \$50,436.30

During the Fiscal Year 1950-1951 there were 97 individual theatres operating, of which 48 paid a tax and 49 were non-taxable. 24 chains operated 87 Theatres.

**FISCAL YEAR 1951-1952****INDIVIDUAL THEATRES:**

Third quarter 1951 .....	\$ 3,706.39
Fourth quarter 1951 .....	1,809.33
First quarter 1952 .....	1,890.88
Second quarter 1952 .....	3,815.38
<b>TOTAL .....</b>	<b>\$11,221.98</b>

**CHAIN THEATRES:**

Third quarter 1951 .....	\$ 10,054.84
Second quarter 1951 .....	10,242.17
First quarter 1952 .....	11,347.56
Second quarter 1952 .....	16,787.91
<b>TOTAL .....</b>	<b>\$48,432.48</b>

Total Fiscal Year 1951-1952 ..... \$59,654.46

During the Fiscal Year 1951-1952 there were 93 individual theatres operating, of which 52 paid a tax and 41 were non-taxable. 25 Chains operated 83 Theatres.

**CORPORATION LICENSE TAX DEPARTMENT**

**Introductory Statement.** The corporation license tax is imposed for the privilege of doing business in Montana in the year in which the tax is paid. The rate of tax is 3% of the corporation's net income for the preceding taxable year.

During the past biennium collections amounted to \$4,891,905, representing an increase of \$1,004,971, or 26%, over collections for the previous biennium. Collections for each of the fiscal years of the biennium were higher than in any previous year, amounting to \$2,615,217 for the year ended June 30, 1951 and \$2,276,688 for the year ended June 30, 1952.

**Revenue Trends.** Corporation license tax collections have continued to increase each biennium during the post-war period, due principally to an increase in average corporate profits, an increase in the number of corporations doing business in Montana, and the post-war reduction in Federal income taxes. However, with an apparent leveling off of corporate profits, the increase in Federal income tax rates and the imposition of an excess profits tax on corporations, it is evident that our revenue will decline, inasmuch as these increased Federal taxes constitute allowable deductions in computing net income subject to tax under our law.

**Results of Audit Program.** As the result of office and field audits, deficiency assessment were made in 258 cases during the fiscal year ended June 30, 1952. These deficiency assessment amounted to \$43,816, or an average of \$169.83 per audit. The cost of conducting our audit program was approximately 8 cents per deficiency dollar assessed.

Proper administration of the corporation license tax statutes require that our field auditing program be expanded, particularly in regard to foreign corporations. The largest number of erroneous returns are known to be in the foreign corporation class; however, adjustments can be made only after an examination and conference in the home office of the corporation. Lack of funds has continued to prevent out-of-state audits for the past twelve years, and the need for such examinations is now urgent. It is to be recalled that the most recent out-of-state field trips resulted in additional tax collections of approximately \$1,100.00 for each day out of state, at the cost of less than 3 cents for every dollar of additional tax collected.

**Statistical Information.** The following statistics show (1) the additional deficiency assessments resulting from office and field audits during the past ten fiscal years, and (2) the classification of collections from the various types of businesses during the past four fiscal years:

## CLASSIFICATION OF CORPORATION LICENSE TAX COLLECTIONS

	Fiscal Year Ending June 30, 1949 No.	Fiscal Year Ending June 30, 1950 Amount	Fiscal Year Ending June 30, 1951 No.	Fiscal Year Ending June 30, 1951 Amount	Fiscal Year Ending June 30, 1952 No.	Fiscal Year Ending June 30, 1952 Amount	Average Four Years Ending June 30, 1952 No.	Average Four Years Ending June 30, 1952 Amount	Average Four Years Ending June 30, 1948 Amount	
1. Amusements and Theatres	18	9,461	29	11,109	23	\$ 10,197	24	\$ 6,733	18	\$ 7,197
2. Bakers and Confectioners	16	9,665	18	11,247	19	9,291	18	7,957	14	9,540
3. Banks and Finance Companies	83	54,591	86	64,883	81	62,742	85	73,892	84	64,027
4. Beer, Liquor, Soft Drinks	14	6,741	18	11,425	17	9,692	14	11,053	16	12,469
5. Cement, Lime, Brick, Tile	11	21,219	12	21,393	15	34,242	17	39,298	6	29,038
6. Contractors	57	96,495	87	98,968	90	124,695	74	72,737	77	98,224
7. Creameries and Dairy Products	27	7,046	26	9,493	22	9,042	23	8,407	25	8,497
8. Druggists	23	9,969	24	11,668	23	10,750	28	12,896	25	11,321
9. Electrical Machinery and Supplies	31	17,230	37	9,317	41	14,528	37	13,288	36	13,591
10. Farming, Ranching, Livestock	136	81,286	147	71,765	185	114,075	203	147,039	168	103,541
11. Flour and Sugar Manufacturing	12	44,788	11	50,413	13	51,167	14	69,318	13	53,922
12. Foundries and Machine Shops	20	12,955	14	6,402	22	11,386	20	13,115	19	10,965
13. Fruit and Produce	7	5,568	8	5,385	7	4,090	8	4,681	8	4,931
14. Furniture and Office Equipment	31	10,759	38	10,352	36	12,415	39	15,970	36	12,374
15. Garages, Auto Sales, and Supplies	169	143,245	165	79,571	202	132,850	193	93,462	182	112,282
16. General Merch., Clothing, Furnishings	120	108,429	121	93,149	128	116,325	139	97,600	127	103,876
17. Grain Elevators and Seeds	48	12,099	42	10,599	46	12,683	50	14,711	46	12,523
18. Grocers	55	36,833	61	34,300	55	38,868	51	22,384	45	26,686
19. Hardware, Lumber, Coal, Implements	182	207,000	173	113,351	196	217,402	198	148,095	187	171,462
20. Hotels, Restaurants, and Motels	24	19,507	27	13,588	29	10,477	25	8,936	26	7,298
21. Insurance-Life, Health, Accident	19	9,578	20	20,711	25	9,653	19	13,442	21	13,346
22. Insurance-Fire, Casualty, Indemnity	163	83,583	160	84,993	163	71,345	178	110,560	166	87,620
23. Laundries, Dry Cleaners	20	6,477	16	6,638	13	5,622	17	6,249	13	6,478
24. Loans, Investments, Abstracts	33	10,076	43	9,803	47	10,330	41	7,860	41	9,517
25. Light, Water, and Power	12	177,648	14	186,863	11	315,594	10	224,557	12	226,165
26. Logging, Lumber Manufacturing	23	73,084	19	51,606	22	96,296	26	86,419	22	76,851
27. Mining, Milling, and Smelting	34	514,446	27	235,158	25	435,320	30	456,233	29	410,289
28. Oil-Gas Stations, Oil Well Supplies	55	33,786	52	37,918	55	39,997	57	26,231	55	34,483
29. Oil-Gas Production, Pipe Lines, Refin.	94	109,786	76	52,738	82	148,574	92	124,352	86	108,862
30. Meat Packers, and Butchers	27	18,542	24	22,716	27	14,804	22	8,278	25	16,085
31. Plumbing and Heating	12	13,487	12	6,129	18	17,243	16	10,668	15	11,882
32. Railroads and Transportation	45	150,300	44	79,749	40	295,899	35	186,897	41	178,211
33. Real Estate, Insurance, Rentals	135	28,844	147	24,761	152	38,824	154	36,527	147	32,539
34. Stationers, Publishers, Paper	29	24,277	31	23,176	36	31,503	38	24,449	33	25,851
35. Transfer, Storage, Warehousing	13	4,310	11	2,990	13	4,430	12	3,099	10	2,812
36. Telephone, Telegraph, Radio	18	39,530	18	24,930	24	37,211	25	41,125	21	35,699
37. Undertakers, Monuments, Florists	23	3,212	18	3,850	20	3,517	20	3,552	20	3,533
38. Social Non-profit Clubs	28	1,513	134	1,162	63	3,975	9	619	58	3,067
39. Miscellaneous	62	14,186	61	15,817	72	17,448	91	15,439	71	15,723
Total	1,929	\$ 2,231,551	2,071	\$ 1,635,086	2,158	\$ 2,604,502	2,153	\$ 2,268,128	2,078	\$ 2,184,817
Minimum Tax Collections of \$5.00	1,592	7,960	2,467	12,335	2,143	10,715	1,712	9,892	1,325	9,892
Total Corp. License Tax Collections	3,521	\$ 2,239,511	4,538	\$ 1,647,421	4,301	\$ 2,615,217	3,865	\$ 2,276,688	4,056	\$ 2,194,709
									2,950	\$ 1,265,288

## ANALYSIS OF DEFICIENCY ASSESSMENTS

	Field No.	Audits Amount	Office No.	Audits Amount	Total No.	Audits Amount
June 30, 1943 .....	132	\$ 21,850	102	\$ 11,688	234	\$ 33,538
June 30, 1944 .....	42	9,341	118	37,357	160	46,698
June 30, 1945 .....	28	12,790	95	20,925	123	33,715
June 30, 1946 .....	None	None	59	25,736	59	25,736
June 30, 1947 .....	36	6,784	106	20,794	142	27,578
June 30, 1948 .....	None	None	171	28,453	171	28,453
June 30, 1949 .....	39	3,555	174	13,221	213	16,776
June 30, 1950 .....	17	4,945	705	70,544	722	75,489
June 30, 1951 .....	18	5,154	228	31,870	246	37,024
June 30, 1952 .....	4	850	254	42,966	258	43,816
Total (10 years) .....	316	\$ 65,269	2,012	\$303,554	2,328	\$368,823
Yearly average .....	32	\$ 6,527	201	\$ 30,355	233	\$ 36,882
Average per audit .....		\$ 206.55		\$ 150.87		158.43

## LEGISLATIVE RECOMMENDATIONS

Section 84-1502 (3): This section provides that the allowance for depletion shall be computed in accordance with the provisions of the Internal Revenue Code. In the case of percentage depletion, this Code provides that the deduction shall be limited to 50% of "net income." Considerable confusion exists as to whether the deduction shall be limited to 50% of Montana corporation license tax net income or Federal income tax net income. We recommend that this section be amended and the law clarified to provide that percentage depletion is to be computed upon the basis of Montana net income.

Section 84-1502 (5): In order to clarify our present law and make certain our administrative policy it is recommended that this section be amended to limit the deduction for Federal income and excess profits taxes to those taxes actually paid on net income taxable under the Montana corporation license tax statute.

Section 84-1508: The major source of deficiency assessments stem from changes in Federal net income resulting from examinations by Internal Revenue Agents. At the present time, the number of foreign corporations voluntarily submitting these reports is negligible, and considerable revenue is thus lost. In regard to domestic corporations, we believe that much time and administrative expense could be saved if the law were amended so as to require that a report of these changes be filed with this Board within a certain time limit and imposing penalties for failure to do so.

Statute of Limitations: It is the recommendation of this Department that a prohibitory statute of limitations be enacted to provide that neither a deficiency assessment can be rendered nor a refund claim processed after five years from the due date of the return, but such statute of limitations on deficiency assessments should not be operative if the return omits 25% or more of net income as corrected or if waivers have been executed in regard to Federal income tax returns.

**CHAIN STORE LICENSE TAX**

The Chain Store License Tax Law is administered under the provisions of Chapter 24, Title 84, R. C. M. 1947, which imposes a graduated license tax fee on all stores, operating within the state, depending on the kind and number of stores operated. Under the provisions of the law, any mercantile establishment or other place of business from which goods, ware or merchandise of any class is sold at either retail or wholesale is classified as a store.

The Chain Store License Tax Law was first inaugurated in 1933. In 1937, a second Chain Store License Tax Law was passed which materially changed the license fees and the classification of stores. However this law was declared unconstitutional by the State Supreme Court, due to a faulty enacting clause. The law of 1937 was amended by the law of 1939 under the provisions of which we now operate. All license fees and taxes collected under this law are distributed to the credit of the General Fund.

Store License Tax Fees are as follows:

**WHOLESALE STORES:**

Each store .....	\$ 38.00
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**RETAIL MERCANTILE ESTABLISHMENTS:**

One store .....	\$ 5.50
Two stores .....	56.00
Three stores .....	156.50
Four stores .....	307.00
Five stores .....	507.50
Each store in excess of five .....	200.50

Gasoline Filling Stations, Gasoline Distributing Plants, Grain Elevators, Lumber Yards and Hardware Stores:

One store; .....	\$ 5.50
Two stores .....	13.50
Three stores .....	29.00
Four stores .....	52.00
Five stores .....	82.50
Six stores .....	120.50
Each store in excess of six .....	38.00

The foregoing fees include the application filing fee of 50 cents for EACH store to be licensed. All store licenses expire on the 31st. day of December of the year for which they are issued. Places of business opening on or any time after July 1st. of a calendar year may obtain a half year license by paying one half the fee as noted above plus the regular filing fee of 50 cents. It is suggested that the half year license fee be eliminated from the law and the full year license fee be paid regardless of the time of the year that the place of business is established.

## CHAIN STORE LICENSE TAX COLLECTIONS:

Fiscal Year July 1st. 1950 to June 30th. 1951 inclusive:

791 Full Year Wholesale Licenses at \$38.00 each ..... \$30,058.00

11 Half Year Wholesale Licenses at \$19.25 each ..... 211.75

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 Total ..... \$30,269.75

Less refund on account of two duplicate licenses ..... 76.00

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 NET ..... \$ 30,193.75

8819 Full Year Individual Retail Licenses at \$5.50 each ..... \$48,504.50

256 Half Year Individual Retail Licenses at \$3.00 each ..... 768.00

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 Total ..... \$49,272.50

Less refund on duplicate or erroneous Licenses ..... 88.00

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 NET ..... \$ 49,184.50

1500 full and half year Chain Licenses at various fees ..... \$73,222.50

Less refund on duplicate or erroneous licenses ..... 88.50

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 NET ..... \$ 73,134.00

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 NET COLLECTIONS FOR FISCAL YEAR 1950-1951 ..... \$152,512.25

Total number of licenses issued (all classes) 11377

Fiscal Year July 1st., 1951 to June 30th., 1952 inclusive:

794 Full Year Wholesale Licenses at \$38.00 each ..... \$30,172.00

5 Half Year Wholesale Licenses at \$19.25 each ..... 96.25

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 Total ..... \$30,268.25

Less refund on one duplicate license ..... 38.00

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 NET ..... \$ 30,230.25

9095 Full Year Individual Retail Licenses at \$5.50 each ..... \$50,022.50

192 Half Year Individual Retail Licenses at \$3.00 each ..... 576.00

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 Total ..... \$50,598.50

Less refund on duplicate or erroneous licenses ..... 85.50

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 NET ..... \$ 50,513.00

1517 Full and Half Year Chain Licenses at various fees ..... \$74,066.00

Less refund for one duplicate license ..... 38.00

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 NET ..... \$ 74,028.00

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 NET COLLECTIONS FOR FISCAL YEAR 1951-1952 ..... \$154,771.25

Total number of licenses issued (all classes) 11603

**TELEPHONE LICENSE TAX:**

The Telephone License Tax Law is administered under the provisions of Title 84, Chapter 26, R. C. M. 1947 which imposes a license tax of 1½% on the gross income, less \$250.00 exemption per quarter on revenue derived from the operation of all telephone business transacted within the State, whether operated by an individual, corporation, partnership or co-operative association. Many of the smaller telephone companies are not liable for the tax, due to the fact that they merely pay a monthly rental rate to the trunk company for connecting privileges and their income does not exceed the \$250.00 exemption per quarter allowed by law.

The tax is payable quarterly and must be paid within sixty days after the close of each quarter. Tax payments vary from a few dollars to several thousands per quarter. By far the largest portion of the tax is paid by one company. All telephone license taxes are credited to the state general fund.

Tax accruals for the past biennium are as follows:

**FISCAL YEAR 1950-1951:**

Third quarter 1950 .....	\$24,902.47
Fourth quarter 1950 .....	24,442.13
First quarter 1951 .....	24,468.07
Second quarter 1951 .....	26,544.11
<b>Total fiscal year 1950-1951 .....</b>	<b>\$100,356.78</b>

**FISCAL YEAR 1951-1952:**

Third quarter 1951 .....	\$27,992.08
Fourth quarter 1951 .....	28,305.22
First quarter 1952 .....	28,427.72
Second quarter 1952 .....	32,753.61
<b>Total fiscal year 1951-1952 .....</b>	<b>\$117,478.63</b>

**COAL MINERS AND DEALERS LICENSE TAX**

Title 84, Chapters 13 and 14, Revised Codes of Montana, 1947, provides for a license tax in an amount equal to 5 cents per ton on each ton of coal mined within the State, and an equal amount of each ton of coal shipped into and sold within the State. Chapter 200, Laws of 1939, effective March 17, 1939, amended the producers law to permit an annual exemption of 50,000 tons. Proceeds are credited to the state general fund.

**Coal License Taxes**

FROM PRODUCTION AND SALES DURING  
FISCAL YEAR—July 1, 1950 to June 30, 1951

	Tax Payable by producers	Tax Payable by Dealers	TOTAL
3rd quarter, 1950 .....	\$ 21,646.99	\$ 306.46	\$ 21,953.45
4th quarter, 1950 .....	28,170.34	633.03	28,803.37
1st quarter, 1951 .....	34,451.67	1,092.69	35,544.36
2nd quarter, 1951 .....	20,275.28	956.52	21,231.80
<b>Total .....</b>	<b>\$104,544.28</b>	<b>\$2,988.70</b>	<b>\$107,532.98</b>

FROM PRODUCTION AND SALES DURING  
FISCAL YEAR—July 1, 1951 to June 30, 1952

3rd quarter, 1951 .....	\$ 23,254.57	\$ 64.38	\$ 23,318.95
4th quarter, 1951 .....	23,179.74	1,078.26	24,258.00
1st quarter, 1952 .....	31,933.67	711.73	32,645.40
2nd quarter, 1952 .....	18,548.28	34.18	18,582.46
<b>Total .....</b>	<b>\$ 96,916.26</b>	<b>\$1,888.55</b>	<b>\$ 98,804.81</b>

**OIL PRODUCERS LICENSE TAX**

Title 84, Chapter 22 of the Revised Codes of Montana of 1947, enacted by the Legislature of 1921, provided for a license tax in an amount equal to one percent of the total gross value of all petroleum and other mineral crude oils produced within the state, the proceeds from this act to be deposited to the credit of the general fund of the state. The Legislature of 1923 amended the law, raising the tax to two percent.

**OIL LICENSE TAXES**

FISCAL YEAR July 1, 1950 to June 30, 1951	3rd Quarter 1950	4th Quarter 1950	1st Quarter 1951	2nd Quarter 1951	TOTAL
Kevin-Sunburst .....	\$ 20,433.74	\$ 20,028.48	\$ 16,919.59	\$ 18,718.31	\$ 76,100.12
Cat Creek .....	4,915.96	4,657.00	4,322.81	4,214.69	18,110.46
Pondera .....	7,133.68	8,351.29	9,362.05	10,449.68	35,296.70
Cut Bank .....	39,074.51	37,831.98	35,186.55	37,052.36	149,145.40
Elk Basin .....	15,726.55	16,724.92	20,339.02	18,465.25	71,255.74
All Others .....	11,920.60	15,593.22	17,142.30	18,996.33	63,652.45
<b>TOTALS .....</b>	<b>\$ 99,205.04</b>	<b>\$ 103,186.89</b>	<b>\$ 103,272.32</b>	<b>\$ 107,896.62</b>	<b>\$ 413,560.87</b>

FISCAL YEAR—  
July 1, 1951 to June 30, 1952

Kevin-Sunburst .....	\$ 19,926.65	\$ 17,334.90	\$ 16,133.34	\$ 17,228.96	\$ 70,623.85
Cat Creek .....	4,001.25	3,803.05	3,556.73	3,505.21	14,866.24
Pondera .....	10,154.97	9,280.18	8,953.57	4,381.50	32,770.22
Cut Bank .....	37,444.46	35,915.98	34,433.34	40,557.40	148,351.18
Elk Basin .....	19,451.91	18,101.61	20,750.14	16,725.18	75,028.84
All Others .....	16,390.43	17,789.09	17,674.33	14,313.72	66,167.57
<b>TOTALS .....</b>	<b>\$ 107,369.67</b>	<b>\$ 102,224.81</b>	<b>\$ 101,501.45</b>	<b>\$ 96,711.97</b>	<b>\$ 407,807.90</b>

**CEMENT AND PLASTER PRODUCERS AND DEALERS LICENSE TAX**

Title 84 Chapter 12, of the Revised Codes of Montana of 1947 provides for a license tax on cement, in an amount equal to 4 cents per barrel of three hundred and seventy-six pounds, and a license tax on cement plaster or gypsum in an amount equal to 5 cents per ton of two thousand pounds, on all cement, cement plaster or gypsum manufactured within the state, and an equal amount on all cement, cement plaster, or gypsum imported for sale for use within the state. The license tax collected under the provisions of this act shall be deposited to the credit of the general fund of the state.

**Cement and Plaster License Taxes**

FISCAL YEAR— July 1, 1950 to June 30, 1951	Tax Payable by Dealer	Tax Payable by Mfrs.	TOTAL
3rd quarter, 1950 .....	\$ 160.57	\$ 9,708.39	\$ 9,868.96
4th quarter, 1950 .....	1,284.61	12,103.50	13,388.11
1st quarter, 1951 .....	924.31	12,573.00	13,497.31
2nd quarter, 1951 .....	1,550.44	12,740.11	14,290.55
<b>Total .....</b>	<b>\$ 3,919.93</b>	<b>\$ 47,125.00</b>	<b>\$ 51,044.93</b>

FISCAL YEAR—  
July 1, 1951 to June 30, 1952

3rd quarter, 1951 .....	\$ 2.00	\$ 12,148.55	\$ 12,150.55
4th quarter, 1951 .....	535.57	12,841.22	13,376.79
1st quarter, 1952 .....	607.23	11,197.92	11,805.15
2nd quarter, 1952 .....	140.35	11,316.45	11,456.80
<b>Total .....</b>	<b>\$ 1,285.15</b>	<b>\$ 47,504.14</b>	<b>\$ 48,789.29</b>

**TRADE STIMULATOR LICENSE TAX LAW**

In 1947, the Montana State Legislature passed a Trade Stimulator License Tax Law which was administered under the provisions of Chapter 57, Title 84, R. C. M. 1947.

This law imposed a tax of 3% on the potential value of each Trade Stimulator exhibited. This included Punch Boards, Pull Cards, and similar devices that announced that an award would be given to a purchaser of a ticket, in terms of merchandise or other things of value.

Under the provisions of this law the County Treasurer of each County within the State was empowered to sell Trade Stimulator stamps and remit the proceeds of such sales to the State Board of Equalization at the end of each month, same to be deposited to the credit of the State General Fund. The sale of stamps was also made through the office of the State Board of Equalization.

During the session of 1951 the Legislature passed a new Trade Stimulator Law which repealed the original law. The new law was administered under the provisions of Chapter 201, Session Laws of 1951, and provided that Trade Stimulator Stamps should be sold only by the State Board of Equalization upon direct application from distributors. Only distributors of Trade Stimulators were allowed to purchase the tax stamps and they were obliged to affix the required stamp on the board before it was sold to the exhibitor. The law also provided for a license to be purchased by the distributor and exhibitor. These licenses were issued on a fiscal year basis and the fees were \$10.00 for a distributor's license and \$5.00 for an exhibitor's license.

On June 10, 1952 the Montana Supreme Court rendered a decision stating that the licensing of Trade Stimulators violated the Montana State Constitution in reference to lotteries. The sale of Trade Stimulator Tax Stamps by this Board ceased on that day.

Trade Stimulator Tax collections were as follows:

**FISCAL YEAR—1950-1951**

	Office Collections	County Treasurer's Collections	Total
July 1950 .....	\$ 128.40	\$ 24,083.22	\$ 24,211.62
August 1950 .....	595.17	50,907.24	51,502.41
September 1950 .....	45.30	61,776.33	61,821.63
October 1950 .....	387.90	63,502.05	63,889.95
November 1950 .....	318.00	70,335.87	70,653.87
December 1950 .....	517.50	76,089.00	76,606.50
January 1951 .....	490.50	55,937.22	56,427.72
February 1951 .....	408.00	60,666.63	61,074.63
March 1951 .....	255.60	55,717.26	55,972.86
April 1951 .....	220.02	61,335.27	61,555.29
May 1951 .....	875.34	69,368.61	70,243.95
June 1951 .....	1,055.25	55,525.34	56,580.59
<hr/>			
Total for			
Fiscal year 1950-1951 .....	\$ 5,296.98	\$ 705,244.04	\$ 710,541.02

## FISCAL YEAR—1951-1952

	Office Collections	County Treasurer's Collections	Total
July 1951 .....	\$ 63,336.12	\$ 66,206.56**	\$ 129,542.68
August 1951 .....	77,916.90		77,916.90
September 1951 .....	76,588.50		76,588.50
October 1951 .....	106,005.75		106,005.75
November 1951 .....	38,379.00		38,379.00
December 1951 .....	35,220.03		35,220.03
January 1952 .....	25,355.97		25,355.97
February 1952 .....	38,726.10		38,726.10
March 1952 .....	48,616.65		48,616.65
April 1952 .....	41,460.00		41,460.00
May 1952 .....	34,629.75		34,629.75
June 1952 .....	6,141.00		6,141.00
<hr/>			
Total for			
Fiscal year 1951-1952 .....	\$ 592,375.77	\$ 66,206.56	\$ 658,582.33

\*\*Note—County Treasurer's Collections of \$66,206.56 shown in July 1951 was for money collected in June 1951 and remitted for in July.

Total collected in license fees \$9,805.00

**TELEGRAPH LICENSE TAX**

Under the provisions of Title 84, Chapter 23, Revised Codes of Montana, 1947, a license tax of two per cent of intrastate income is imposed upon the operators of telegraph lines for the privilege of engaging in such business. One company reported under this Act, and paid taxes which amounted to a total of \$1,179.89 during the fiscal year ended June 30, 1951, and \$1,236.29 during the fiscal year ended June 30, 1952.

**PUBLIC CONTRACTORS LICENSE**

Title 84, Chapter 35, Revised Codes of Montana, 1947, provides that all contractors who submit proposals to, or enter into contracts with the State of Montana or any of its political subdivisions must procure a license from the State of Montana whenever the value of such bids or contracts exceed \$1,000.00. The law authorizes the issuance of three classes of license, depending on the value of the contract as follows:

Class A—Amount of Contract, unlimited, fee \$200.00.

Class B—Amount of Contract, limited to \$50,000.00, fee \$100.00.

Class C—Amount of Contract, limited to \$25,000.00, fee \$10.00.

Licensees may secure a renewal of their licenses in each successive calendar year by payment of 50 per cent of the fee for the original license, provided application for renewal is made on or before the first day of March of said successive calendar year.

All money collected under the provisions of Chapter 35 is deposited to the credit of the General Fund.

**Public Contractors License Fees Collected by the State Board of Equalization****1951:**

	Class of Licenses	Number of Licenses	Amount
New Licenses	Class A	38	\$ 7,600
	Class B	17	1,700
	Class C	127	1,270
Renewals	Class A	178	17,800
	Class B	23	1,150
	Class C	192	960
		<hr/> 575	<hr/> \$30,480

**1952:**

New Licenses	Class A	38	7,600
	Class B	22	2,200
	Class C	121	1,210
Renewals	Class A	193	19,300
	Class B	29	1,450
	Class C	227	1,135
		<hr/> 630	<hr/> \$32,895

**NATURAL GAS DISTRIBUTORS TAX**

Under the provisions of Title 84, Chapter 21, Revised Codes of Montana, 1947, a license tax of  $\frac{3}{8}$  of one cent (1c) per thousand cubic feet is imposed upon distributors and exporters of natural gas for the privilege of distributing to consumers within the state and exporting through a pipe line for use outside the state.

The provision relating to exported gas was declared invalid by our Supreme Court in 1943. No taxes were ever collected under this provision.

All taxes collected under the provisions of this Act are credited to the General Fund of the State.

Six (6) companies are reporting under this act;

	Number of Thousands Cubic Feet	Amount of Tax Paid
FISCAL YEAR—July 1, 1950 to June 30, 1951:		
Third quarter, 1950 .....	4,153,993	\$ 15,577.47
Fourth quarter, 1950 .....	8,486,819	31,825.57
First quarter, 1951 .....	11,482,292	43,058.60
Second quarter, 1951 .....	6,708,207	28,530.78
	<u>30,831,310</u>	<u>\$118,992.42</u>

	Number of Thousands Cubic Feet	Amount of Tax Paid
FISCAL YEAR—July 1, 1951 to June 30, 1952:		
Third quarter, 1951 .....	4,654,202	\$ 17,453.25
Fourth quarter, 1951 .....	9,474,094	35,340.36
First quarter, 1952 .....	12,581,845	47,181.98
Second quarter, 1952 .....	7,349,605	27,561.01
	<u>34,059,747</u>	<u>\$127,536.60</u>

**FREIGHT LINE TAX**

Chapter 137, Laws of 1949, effective July 1, 1949, provides that every freight line company shall pay annually a sum in the nature of a tax in the amount of five per cent of total gross earnings within the state. The declared intention is that the tax so computed shall not be greater than the amount that would be paid if the cars were taxed on an ad valorem basis. Proceeds are credited to the State General Fund.

Railroads withhold the amount of tax due from freight line companies operating in the state and remit direct to the State Board of Equalization. Opportunity is provided freight line companies to protest and recover back any tax they deem excessive.

Eight railroads reported under this Act.

	1951	1952
Gross Earnings of Freight Line Companies .....	\$2,709,333	\$ 2,999,711
Tax Paid to State .....	135,490	150,029

**SLEEPING CAR TAX**

Title 84, Chapter 23, Revised Codes of Montana, 1947, provides for a tax equal to 1½ % of the value of property of sleeping car companies within the state. The law provides the manner of determining the valuation for assessment purposes. The board shall determine the value of the capital stock of such company invested or used in its business. It shall then divide the amount so obtained by the total car mileage on railroads over which the company did business to obtain the value per car mile, and shall then multiply the value per car mile thus obtained by the total number of car miles within the state. The result shall be taken and considered as the actual value of the property of such company subject to the tax in this state. All taxes collected under the provisions of this law are credited to the General Fund of the state.

	1951	1952
The Pullman Company .....	\$10,009.41	\$ 10,995.61

**EXPRESS COMPANY TAX**

Title 84, Chapter 17, Revised Codes of Montana, 1947, provides for a tax in an amount equal to four per cent (4%) of the gross receipts of each express company for business transacted within the state. All license taxes collected under the provisions of this act are credited to the General Fund of the State.

	1951	1952
Railway Express Agency, Inc. ....	\$14,949.68	\$ 14,086.61

**ELECTRICAL ENERGY TAX**

Title 84, Chapter 16, Revised Codes of Montana, 1947, imposes a license tax of one per cent (1%) of gross receipts from sale of electrical energy generated and sold within the state.

The original law imposed a rate of  $\frac{5}{8}$  of one per cent (1%) of gross receipts. The rate was increased to one per cent (1%) by an act approved March 5, 1937.

All taxes collected under the provisions of this Act are credited to the General Fund of the State.

Six (6) companies are licensed under the provisions of the law.

**FISCAL YEAR—July 1, 1950 to June 30, 1951:**

1950—	July .....	\$ 15,549.83
	August .....	16,056.58
	September .....	16,233.13
	October .....	15,921.22
	November .....	16,514.88
	December .....	17,202.01
1951—	January .....	17,913.16
	February .....	18,013.66
	March .....	17,405.79
	April .....	18,104.96
	May .....	16,842.49
	June .....	16,695.68
		<hr/>
		\$202,453.39

**FISCAL YEAR—July 1, 1951 to June 30, 1952:**

1951—	July .....	\$ 17,158.57
	August .....	16,486.64
	September .....	15,625.42
	October .....	16,758.94
	November .....	17,795.45
	December .....	17,519.53
1952—	January .....	\$ 17,776.63
	February .....	21,204.93
	March .....	18,487.78
	April .....	18,246.22
	May .....	18,232.89
	June .....	17,566.31
		<hr/>
		\$212,859.51



**GASOLINE REFUND DEPARTMENT**

For six months of the fiscal year of 1950-1951 this department had eight office employees and three field auditors. For the fiscal year 1951-1952 we had one field auditor part of the time and two for the remainder of the year. The office force consisted of four at times and no more than six at any time. This amount of help is inadequate for most of the year and causes much dissatisfaction among the claimants.

We suggest that our present system of issuing permits on a permanent basis be discontinued and that annual permits expiring December 31 of each year be issued for a fee of \$1.00. This would clear our files of "dead" permits and keep them on a current basis. All of the money diverted from the highway fund by way of fraudulent refund claims was obtained by use of permits that had not otherwise been used for many years.

The amount appropriated to the drawback fund for the biennium, the transfers to the highway fund for the biennium, the percentage of refunds to the tax collected and to the gasoline consumed, and the number of claims allowed and the claims presented are as follows:

	July 1, 1950 to June 30, 1951	July 1, 1951 to June 30, 1952
Amount appropriated which is 25% of tax collected .....	\$3,498,786.00	\$3,666,454.10
Refunds allowed and paid .....	3,193,507.58	3,050,929.99
	<hr/>	<hr/>
Balance reverted to Highway Fund .....	305,278.42	615,524.11
Cancelled warrants .....	374.52	
	<hr/>	<hr/>
Total Unexpended and Transferred to Highway Fund		
from Drawback Fund .....	305,278.42	615,524.11
Percentage of Refunds to Tax Collected .....	22.8%	20.8%
Percentage of Refunds to Gasoline Consumed .....	22.2%	20.4%
Number of claims allowed .....	39,889	41,622
Number of claims presented .....	47,660	44,938

## GASOLINE LICENSE TAX DRAWBACKS

July 1, 1950 to June 30, 1951

	Amount Allowed	Agriculture	Lumbering	Mining*	Counties	Cities & Towns
Beaverhead .....	\$ 35,595.35	\$ 32,305.56	\$ 192.36	\$ 1,090.80	\$ 297.00	\$ 547.80
Big Horn .....	72,952.05	67,159.80	574.98	63.78	1,689.12	208.14
Blaine .....	72,021.94	68,594.34		48.00	1,044.06	333.90
Broadwater .....	24,996.18	23,058.30	329.88	766.08	476.10	
Carbon .....	59,399.33	54,638.88		973.50	2,483.70	135.90
Carter .....	24,570.11	23,279.76	161.40		89.40	
Cascade .....	108,946.34	82,509.60	225.00	2,013.78	5,289.78	6,106.08
Chouteau .....	131,451.42	127,999.92			2,236.32	
Custer .....	42,969.65	38,526.48	6.60	107.40	1,208.28	
Daniels .....	86,030.61	85,011.24				
Dawson .....	86,749.09	84,191.22			404.04	547.80
Deer Lodge .....	9,275.28	4,606.98	159.84	2,145.18	1,080.00	500.70
Fallon .....	60,933.64	59,110.08			687.54	
Fergus .....	107,988.24	100,278.94	420.12	1,092.90	3,205.26	708.42
Flathead .....	69,159.40	40,833.18	15,044.10		3,615.36	2,120.76
Gallatin .....	92,700.33	80,272.86	1,638.24	89.64	2,450.16	1,510.62
Garfield .....	33,096.49	32,782.86			153.60	
Glacier .....	38,831.60	30,951.60			1,269.96	
Golden Valley .....	13,687.68	13,250.76			237.18	
Granite .....	8,435.43	6,766.92	385.80	342.24	602.46	
Hill .....	118,191.87	115,508.58	12.30		211.80	848.58
Jefferson .....	16,579.08	13,902.30	292.68	1,305.72	705.66	
Judith Basin .....	47,591.79	46,734.06	42.48			19.80
Lake .....	46,262.54	40,169.94	2,788.92	88.92	1,241.22	346.38
Lewis & Clark .....	38,637.31	22,543.56	2,021.70	2,876.76	1,318.08	2,678.46
Liberty .....	51,771.06	51,395.88				
Lincoln .....	21,960.63	4,429.32	9,098.70	2,986.02	1,130.64	79.38
Madison .....	34,189.08	30,286.68	535.56	1,286.22	1,102.62	
McCone .....	78,523.13	77,422.56		202.56	209.40	
Meagher .....	9,733.32	8,340.60	875.58		306.30	98.88
Mineral .....	4,323.18	1,005.78	2,315.64	460.26	153.00	
Missoula .....	39,749.54	17,253.88	9,297.12	1,093.32	2,696.70	1,856.58
Musselshell .....	18,835.11	16,871.16	480.12	83.58	500.58	372.42
Park .....	34,017.46	28,722.78	373.50	447.30	1,070.88	954.90
Petroleum .....	10,467.42	9,006.84			122.28	
Phillips .....	70,167.56	67,884.78	39.00	120.00	1,214.64	86.10
Pondera .....	86,533.73	81,430.98			1,891.92	257.70
Powder River .....	33,457.15	32,279.76	281.10			
Powell .....	17,207.28	13,582.26	664.80	328.68	1,276.62	270.72
Prairie .....	24,696.06	24,373.62			184.98	
Ravalli .....	43,447.66	37,997.16	3,495.96	9.60	1,463.46	
Richland .....	124,014.76	119,105.70		109.98	1,910.46	545.04
Roosevelt .....	129,324.90	126,700.80		25.50	1,043.40	398.82
Rosebud .....	45,494.84	41,432.46	334.62	1,640.64	260.28	186.12
Sanders .....	20,176.75	10,995.30	6,187.86	256.32	1,602.18	43.14
Sheridan .....	118,862.45	116,568.00		39.90	1,264.14	44.64
Silver Bow .....	14,586.86	2,611.20	688.92	2,445.72	1,043.22	3,523.56
Stillwater .....	47,611.49	45,525.30	169.32	47.64	1,055.40	
Sweet Grass .....	22,708.25	20,341.38	434.28		621.24	90.00
Teton .....	94,982.90	90,426.30	268.26	75.60	1,710.72	185.40
Toole .....	54,762.77	48,801.18				700.08
Treasure .....	20,704.74	19,921.38			73.92	
Valley .....	117,454.41	113,054.22		340.38	764.64	712.08
Wheatland .....	19,140.29	18,011.82	250.62		331.80	
Wibaux .....	35,278.74	34,913.10			244.08	
Yellowstone .....	140,666.63	114,367.44	214.74	75.72	3,725.70	6,445.02
State Wide *** .....	161,604.68					
<b>TOTAL .....</b>	<b>\$ 3,193,507.58</b>	<b>\$ 2,720,049.34</b>	<b>\$ 60,302.10</b>	<b>\$ 25,079.64</b>	<b>\$ 60,971.28</b>	<b>\$ 33,463.92</b>

Number of claims presented from July 1, 1950 to June 30, 1951.

Number of claims approved from July 1, 1950 to June 30, 1951.

## GASOLINE LICENSE TAX DRAWBACKS

July 1, 1950 to June 30, 1951

School Districts	Railroad & Public Utilities	Aviation	Industry	Domestic **	Private Construction	Oil Production	Commercial	Misc. ****
\$ 104.04	\$	\$ 217.85	\$	\$	\$ 809.16	\$	\$ 30.78	\$
725.70		697.95	933.12	17.40	805.56	48.90	27.60	
108.60		328.00	265.38	74.70	440.88	581.22	130.32	72.54
					365.82			
227.88	35.16	223.55	233.40		254.04	44.88	148.44	
		221.75		62.22	52.14	604.50	98.94	
489.54		1,859.90	63.06	40.56	8,693.88	604.50	98.94	
		733.50	166.92		164.34		150.42	
59.28		517.25	181.62	61.14	1,081.98	25.50	1,173.90	20.22
603.84		123.45		199.74			92.34	
142.80		474.85	172.14	115.14	422.76		190.56	87.78
					63.00			6.60
66.24	712.98	82.00			430.38	433.14	18.72	105.54
178.26		305.70	19.86	147.92	19.32	1,013.64	597.90	
194.40		881.50	79.86	553.56	3,900.54	124.56	818.40	993.18
531.84		346.65	530.58	76.14	3,297.78	450.36	892.56	612.90
3.60		108.25		28.38	19.80			
686.04		305.00		71.34	2,705.82	1,112.10	1,729.74	
							199.74	
		53.25	21.54	6.60	142.56		57.36	56.70
36.84		473.25		72.60	735.06	204.00	88.86	
					335.52		37.20	
224.04		12.75	11.64		386.82		160.20	
		354.20	58.50	207.90	325.74		286.92	393.90
		1,217.35	409.86	75.78	5,074.32		33.66	287.78
		60.60		51.00	180.78	44.40	38.40	
190.80	215.28	303.75	133.38	152.10	3,457.68		48.00	141.66
118.98		76.50		92.40	276.12		62.52	64.38
		103.25		209.16			257.22	
	57.30						54.66	
223.68					140.82		24.00	
	75.60	3,721.40	335.70	267.54	2,547.48		533.70	68.52
22.14		8.85			183.30	278.22	34.74	
51.96		1,519.90		458.88	382.98		34.38	
	1.20		14.94		253.32	1,068.84		
		77.00	12.18	109.02	115.56		491.82	17.46
441.90	988.98	489.95		114.00	105.78	805.98	6.54	
		276.85		13.20	268.32		163.92	174.00
245.64					414.24		424.32	
		35.10		56.88			45.48	
		152.80			275.10		53.58	
108.18		228.10	1,297.08	3.60	523.02	16.98	137.82	28.80
355.20		464.10		141.66	162.24		33.18	
684.78		157.70		363.66			434.58	
269.16		9.85		79.62	698.82		34.50	
198.42		98.45	9.90	228.90	174.96		235.14	
177.24	150.24	1,216.70			1,688.70		1,041.36	
158.46		47.45		52.14	292.68	227.10	36.00	
103.80		423.95			32.70	654.00	6.90	
675.78		168.80	182.88	253.38	918.24		54.30	63.24
526.74		463.85	25.38	37.50	145.80	3,418.86	643.38	
		88.20		43.56	543.42	34.26		
33.90	32.16	758.55	1.80	276.00	1,201.32	23.52	231.24	24.60
		150.35		12.00	100.08		283.62	
35.46		14.10					72.00	
260.70		2,823.65	894.18	3.18	10,005.90	259.40	1,402.68	88.32
	40,396.26	120,046.10	622.68				420.72	118.92
\$ 9,265.86	\$42,665.16	\$143,523.80	\$ 6,677.58	\$ 4,830.50	\$55,616.58	\$12,273.30	\$15,145.38	\$ 3,643.14

\*Mining: Including Quartz, Placer, Coal Mining, Quarrying, Milling and Smelting.

\*\*Domestic: For use in home, such as cooking, heating and lighting.

\*\*\*State Wide: Gasoline consumed by companies and individuals operating in more than one county where it is impossible to allocate to any degree of accuracy the amount used in separate counties.

\*\*\*\*Unclassified: Refunds allowed for gasoline used in motor boats, ski lifts and other purposes which do not fall into any of the preceding classifications.

## GASOLINE LICENSE TAX DRAWBACKS

July 1, 1951 to June 30, 1952

	Amount Allowed	Agriculture	Lumbering	Mining	Counties	Cities & Towns
Beaverhead	\$ 39,472.81	\$ 35,258.78	\$ 245.02	\$ 1,187.34	\$ 962.22	\$ 649.74
Big Horn	73,748.49	67,917.24	417.48	90.12	1,876.02	416.16
Blaine	68,907.99	65,149.98		4.74	1,364.16	319.50
Broadwater	23,010.67	21,464.52	253.74	545.82	545.82	
Carbon	64,087.75	60,500.40		705.96	1,352.16	219.60
Carter	24,770.10	24,106.74	87.42		120.60	
Cascade	113,021.21	84,153.36	115.20	1,847.82	2,370.36	6,018.42
Chouteau	126,637.45	123,752.10			1,615.86	13.98
Custer	41,098.39	36,965.64		73.56	1,211.70	
Daniels	71,833.90	70,614.12				
Dawson	80,393.14	77,886.18			651.72	453.60
Deer Lodge	8,938.29	4,469.52	98.34	1,932.90	810.00	404.82
Fallon	50,517.06	49,139.46			403.20	
Fergus	95,574.30	90,219.90	423.66	232.80	2,095.50	800.88
Flathead	64,364.52	38,708.04	12,686.52	100.08	1,805.82	1,616.04
Gallatin	93,330.39	81,727.14	1,017.66	154.50	3,885.90	2,116.86
Garfield	29,926.35	29,435.28			339.66	
Glacier	35,663.09	30,946.02	25.56		1,869.12	
Golden Valley	13,947.06	13,282.50			571.92	
Granite	7,805.94	6,034.06	235.92	577.76	486.06	
Hill	108,593.26	105,104.16	12.30		603.60	901.80
Jefferson	15,960.12	13,685.94	600.00	700.38	738.18	
Judith Basin	47,632.44	45,567.24		14.10	984.42	55.32
Lake	42,999.07	37,906.74	1,481.04	60.60	1,770.36	210.72
Lewis and Clark	37,565.30	20,453.28	1,308.96	2,615.04	2,331.90	2,843.04
Liberty	48,690.52	48,222.66				
Lincoln	21,101.38	4,034.04	11,289.00	2,116.56	1,432.80	
Madison	36,832.20	32,611.68	738.24	1,035.18	1,535.76	
McCone	73,581.88	72,410.16		59.10	189.24	
Meagher	11,448.55	9,498.00	1,265.88	102.48	367.38	177.36
Mineral	4,247.46	1,270.14	1,993.80	110.40	239.70	
Missoula	41,325.55	18,091.38	9,171.72	1,777.32	2,094.42	1,783.08
Musselshell	17,582.59	14,932.98	488.10	186.90	733.56	548.34
Park	32,744.65	27,466.56	447.12	312.24	1,243.68	872.70
Petroleum	9,276.54	8,217.06			166.20	
Phillips	67,399.45	65,082.42	36.00		1,033.26	127.86
Pondera	80,545.56	76,643.10		321.30	509.94	139.02
Powder River	31,394.89	30,567.36	83.40			
Powell	20,171.46	15,053.96	1,299.06	1,008.90	1,382.94	274.72
Prairie	22,027.22	21,240.06			518.70	
Ravalli	41,134.46	37,819.32	1,329.00		1,592.76	
Richland	112,295.04	107,521.92		115.62	1,605.90	421.80
Roosevelt	114,772.40	111,915.84			327.06	443.22
Rosebud	42,984.37	39,523.74	244.80	1,425.90	506.94	211.50
Sanders	21,366.32	11,595.54	3,331.86	250.14	2,251.08	68.64
Sheridan	100,701.25	98,574.00		44.88	1,269.66	30.30
Silver Bow	16,710.85	2,749.92	62.40	4,357.14	851.70	3,404.40
Stillwater	49,045.62	46,821.60	127.08	172.44	1,323.54	50.52
Sweet Grass	23,127.33	20,299.86	273.78		554.94	121.80
Teton	89,503.32	85,227.84	199.38	58.80	1,544.04	214.80
Toole	49,359.66	42,811.92	92.40			675.66
Treasure	21,591.84	21,073.38				
Valley	110,178.28	103,862.82			1,621.44	905.76
Wheatland	17,541.79	15,765.06	211.38		503.10	102.00
Wibaux	33,515.71	32,815.68			335.34	
Yellowstone	137,470.20	116,855.22	124.56	345.48	3,893.28	3,669.60
STATE WIDE***	171,462.56					
TOTAL	\$3,050,929.99	\$2,575,023.56	\$51,817.78	\$24,644.30	\$60,394.62	\$31,283.56
Number of claims approved from July 1, 1951 to June 30, 1952						44,160
Number of claims received from July 1, 1951 to June 30, 1952						41,623

## GASOLINE LICENSE TAX DRAWBACKS

July 1, 1951 to June 30, 1952

School Districts	Railroad & Public Utilities	Aviation	Industry	Domestic	Private Construction	Oil Production	Commercial	Misc.
\$ 106.50	\$ -----	\$ 383.65	\$ -----	\$ 81.00	\$ 396.36	\$ 79.20	-----	123.00
402.42	-----	436.65	887.10	3.48	611.46	593.88	96.48	-----
81.78	-----	306.45	218.82	103.80	289.56	449.70	519.90	99.60
-----	-----	6.85	-----	-----	141.84	52.08	-----	-----
176.28	57.66	291.55	173.52	-----	449.64	17.76	143.22	-----
-----	-----	306.00	-----	55.62	37.02	-----	56.70	-----
1,272.42	-----	2,179.55	-----	35.46	13,418.16	976.74	511.98	121.74
82.38	-----	544.15	177.12	-----	141.96	-----	309.90	-----
43.86	-----	688.75	6.00	108.00	69.72	777.84	1,153.32	-----
587.94	-----	190.00	-----	36.06	-----	-----	48.42	357.36
-----	-----	497.80	-----	101.64	417.06	-----	117.00	-----
268.14	-----	8.25	-----	-----	75.30	-----	9.90	-----
74.88	1,129.26	49.80	-----	3.60	353.88	391.86	100.38	-----
227.58	-----	153.30	95.52	60.18	48.00	604.92	612.06	-----
229.86	-----	1,501.50	122.94	491.64	5,275.38	272.46	456.00	1,098.24
-----	-----	649.95	1,396.08	-----	213.30	-----	1,058.76	538.32
571.92	-----	128.55	-----	22.86	-----	-----	-----	-----
596.76	-----	370.55	-----	71.52	405.12	448.98	929.46	-----
-----	-----	50.70	-----	79.80	165.66	-----	92.64	-----
-----	-----	-----	-----	-----	-----	-----	98.70	77.28
66.60	-----	783.40	-----	29.70	1,004.70	-----	84.00	3.00
291.90	-----	-----	2.40	-----	173.28	-----	50.34	12.00
-----	-----	407.95	-----	151.98	554.16	-----	162.90	-----
-----	-----	1,673.30	388.68	23.40	326.58	-----	338.82	344.28
-----	-----	-----	-----	-----	5,444.10	-----	38.40	445.20
-----	-----	177.10	-----	48.42	242.34	-----	-----	-----
239.22	-----	429.40	105.60	185.28	1,286.64	-----	146.10	75.96
171.30	-----	1.20	-----	91.80	242.16	260.04	4.14	72.78
-----	31.20	148.30	-----	287.34	12.00	-----	304.44	-----
-----	-----	6.25	-----	-----	-----	-----	-----	-----
81.12	-----	-----	-----	-----	552.30	-----	-----	-----
-----	73.62	4,763.05	518.76	215.22	2,285.88	-----	415.20	135.90
74.10	-----	203.95	-----	-----	59.64	164.40	190.62	-----
586.38	-----	1,069.15	-----	105.30	406.44	-----	235.08	-----
-----	-----	-----	3.12	-----	789.12	101.04	-----	-----
102.72	-----	121.75	-----	68.22	198.48	128.70	490.02	10.02
354.12	491.64	490.80	-----	159.66	175.50	1,260.48	-----	-----
614.46	-----	124.15	-----	9.90	374.64	-----	153.24	82.20
182.28	-----	16.10	-----	17.28	514.62	-----	5.52	-----
-----	-----	-----	-----	37.98	-----	-----	32.10	-----
-----	-----	16.70	-----	3.30	287.34	-----	62.04	24.00
72.96	-----	196.50	1,216.62	-----	853.44	-----	290.28	-----
569.82	-----	347.60	-----	184.80	766.26	158.34	59.46	-----
547.02	-----	88.45	-----	264.78	22.50	-----	148.74	-----
267.18	-----	36.50	-----	43.92	3,467.64	-----	53.82	-----
133.32	-----	87.85	-----	39.66	117.12	96.60	307.86	-----
196.02	119.22	1,822.75	-----	-----	2,061.24	-----	1,086.06	-----
129.18	-----	60.00	-----	89.76	240.18	-----	31.32	-----
255.54	-----	592.65	-----	19.38	76.74	932.64	-----	-----
396.42	-----	841.50	318.90	313.98	130.38	-----	209.34	47.94
896.10	-----	405.30	49.62	-----	147.12	3,149.64	1,131.90	-----
-----	-----	55.20	-----	-----	463.26	-----	-----	-----
8.70	-----	652.30	-----	634.08	2,266.02	-----	217.26	9.90
-----	-----	64.75	-----	-----	-----	501.72	393.78	-----
148.44	-----	38.95	-----	-----	-----	50.70	126.60	-----
371.40	-----	3,942.00	77.46	6.36	4,867.56	1,417.50	1,830.48	69.30
-----	46,243.44	122,658.20	1,178.04	-----	-----	4.14	1,160.46	218.28
\$11,479.02	\$48,146.04	\$151,067.05	\$ 6,936.30	\$ 4,286.16	\$52,918.80	\$12,891.36	\$16,075.14	\$ 3,966.30

\*Mining, Including Quartz, Placer, Coal Mining, Quarrying, Milling and Smelting.

\*\*Domestic: For use in home, such as cooking, heating and lighting.

\*\*\*State Wide: Gasoline consumed by companies and individuals operating in more than one county, where it is impossible to allocate to any degree of accuracy the amount used in separate counties.

\*\*\*\*Unclassified: Refunds allowed for gasoline used in motor boats, ski lifts and other purposes which do not fall into any of the preceding classifications.

**GASOLINE LICENSE LAW**

Chapter 92, Laws of 1929, provides for a license tax equal in amount to five cents per gallon on all gasoline manufactured and sold within the state, and on all gasoline shipped into the state. Effective July 1, 1949, the gasoline tax was increased to six cents per gallon.

Seventy-five per cent of the money derived from this license tax is credited to the State Highway fund, one cent per gallon of all aviation gasoline to Aviation Fund and the remainder to the Gasoline License Drawback Fund. If Drawback fund is insufficient, State Treasurer shall transfer from Highway Fund. At end of Fiscal year all money in Drawback Fund is transferred to Highway Fund.

FISCAL YEAR— July 1950 to June 1951	Refiners	Distributors and Dealers	TOTAL
1950—July .....	\$ 1,210,272.88	\$ 388,690.46	\$ 1,598,963.34
August .....	1,342,178.45	318,430.57	1,660,609.02
September .....	1,074,748.94	280,755.40	1,355,504.34
October .....	899,888.27	225,358.70	1,125,246.97
November .....	760,119.41	234,286.36	994,405.77
December .....	564,180.87	242,518.97	806,699.84
1951—January .....	616,587.30	155,549.18	772,136.48
February .....	563,350.08	133,492.79	696,842.87
March .....	689,833.05	188,023.23	877,856.28
April .....	1,143,087.13	131,276.01	1,274,363.14
May .....	1,275,695.36	148,385.00	1,424,080.36
June .....	1,265,376.00	150,278.77	1,415,654.77
	\$ 11,405,317.74	\$ 2,597,045.44	\$ 14,002,363.18

FISCAL YEAR— July 1950 to June 1951	Refiners	Distributors and Dealers	TOTAL
1951—July .....	\$ 1,492,983.33	\$ 124,662.94	\$ 1,617,646.27
August .....	1,540,430.66	180,950.56	1,721,381.22
September .....	1,160,426.24	157,173.75	1,317,599.99
October .....	1,103,600.38	147,439.20	1,251,039.58
November .....	878,206.24	125,284.72	1,003,490.96
December .....	724,451.87	125,774.86	850,226.73
1952—January .....	664,715.53	185,740.90	850,456.43
February .....	771,310.81	124,631.61	895,942.42
March .....	732,171.89	106,527.00	838,698.89
April .....	1,271,041.51	159,552.62	1,430,594.13
May .....	1,292,007.73	181,117.19	1,473,124.92
June .....	1,386,723.29	146,551.49	1,533,274.78
	\$ 13,018,069.48	\$ 1,765,406.84	\$ 14,783,476.32

Chapter 116, Session Laws, 1934. Tax collected on motor fuels less than forty-six (46) degrees Baume used on Public Highways and State Highway Construction.

July 1, 1950 to June 30th, 1952 .....\$1,191,037.92

Section 84-1802 R. C. M. 1947: "In making the computation of license tax due two per cent (2%) of the amount of such tax shall be deducted as an allowance for evaporation and other loss of gasoline handled by such dealer."

Amount deducted on gasoline tax paid by re-  
finers and dealers from July 1st, 1950 to  
and including June 30th, 1952, 2% for  
evaporation and other loss .....\$ 577,491.29

Amount of gasoline sold United States Gov-  
ernment Agencies from July 1st, 1950 to  
and including June 30th, 1952 on 1,850,924 gallons .... 111,055.44

TOTAL .....\$ 688,546.73

January 1st, 1951 the Board passed a resolution not to accept United State Ex-emption Certificates No. 1094's in lieu of the six cent tax on gasoline.

**GASOLINE MANUFACTURED AND IMPORTED INTO MONTANA**  
**From 1921 to 1951, inclusive**

	Manufactured	Imported	Exported	Total gallons sold in the state
1921	308,490	17,008,319	None	17,316,809
1922	3,728,288	20,873,168	None	24,601,456
1923	11,672,234	21,104,474	620,095	32,156,613
1924	26,022,212	13,336,962	4,973,913	34,385,261
1925	31,950,588	12,222,844	4,594,226	39,579,206
1926	37,212,681	15,441,977	4,049,877	48,604,781
1927	31,526,296	22,619,499	2,631,111	51,514,684
1928	38,833,256	36,049,490	3,326,275	71,556,471
1929	39,404,549	51,990,463	8,611,361	82,783,651
1930	33,895,186	51,360,609	5,562,525	79,693,270
1931	39,077,006	43,054,316	4,487,262	77,644,060
1932	34,853,264	39,869,994	4,609,632	70,113,626
1933	37,185,970	38,446,624	4,941,668	70,690,926
1934	46,964,780	49,516,584	6,411,293	90,070,071
1935	51,285,282	53,818,616	6,131,152	98,972,746
1936	74,270,795	49,996,269	11,111,132	113,155,932
1937	91,162,097	49,279,940	25,966,364	114,475,673
1938	110,544,721	41,900,103	33,995,308	118,449,516
1939	127,102,046	39,700,485	40,788,417	126,014,114
1940	154,506,182	32,994,827	54,026,383	133,474,626
1941	170,859,925	37,377,718	63,021,902	145,215,741
1942	178,614,427	26,907,938	82,764,457	122,757,908
1943	157,907,622	26,588,925	78,195,263	106,301,284
1944	171,452,175	29,634,659	88,523,947	112,562,887
1945	159,491,392	35,639,074	66,710,267	128,420,199
1946	177,463,481	51,455,751	59,708,064	169,211,168
1947	172,464,941	73,744,866	58,151,746	188,058,061
1948	194,137,832	68,814,516	58,796,660	204,155,688
1949	225,169,870	41,027,805	52,071,827	214,125,848
1950	293,240,097	21,536,648	86,395,252	228,381,493
1951	331,773,857	23,949,993	123,062,783	232,661,067
	3,254,081,542	1,137,263,456	1,044,240,162	3,347,104,836

NOTE: Included in the above gallonage is a small percentage of gasoline upon which no tax has been paid due to sales to United States agencies and two per cent allowed for evaporation and other loss.

**RECEIPTS FROM GASOLINE TAX**

From 1921 to 1951, Inclusive

One Cent Tax	
1921	\$ 185,277.55
1922	341,370.43
Two Cent Tax	
1923	441,258.04
1924	554,322.35
1925	630,389.28
1926	682,023.69
Three Cent Tax	
1927	1,767,408.16
1928	2,194,070.58
Five Cent Tax	
1929	3,770,755.07
1930	3,873,828.42
1931	3,801,887.63
1932	3,421,503.55
1933	3,415,360.46
1934	4,208,555.53
1935	4,740,461.96
1936	5,249,556.08
1937	5,423,943.15
1938	5,490,503.60
1939	5,887,321.25
1940	6,378,038.82
1941	6,877,764.47
1942	6,096,383.52
1943	5,089,632.63
1944	5,440,738.42
1945	6,212,448.78
1946	8,185,528.63
1947	9,221,998.43
1948	10,084,378.43
Five and Six Cent Tax	
1949	11,574,719.59
Six Cent Tax	
1950	13,622,814.86
1951	14,222,318.65
<b>TOTAL</b>	
	<b>\$159,086,562.01</b>

## REPORT OF STATE BOARD OF EQUALIZATION

**A COMPARATIVE STATEMENT OF GASOLINE TAX COLLECTED, REFUNDS PAID, COSTS OF STATE DEPARTMENTS OTHER THAN HIGHWAY DEPARTMENT,\* BUT PAID FROM GASOLINE TAXES AND THE NET AMOUNT AVAILABLE FROM GASOLINE TAX, SINCE THE INAUGURATION OF THE FIVE CENT GASOLINE TAX**

Year Ended June 30	Tax Collected	Refund Paid	Amount Remaining After Deductions of Refunds	Board of Equalization	Purchasing Department	State Auditor	Dept. of Agriculture	Net Amount Available to Highway Department
1929	\$ 2,757,690	\$ 508,976	\$ 2,248,714	\$ 11,323	\$ 2,100	1,620		\$ 2,237,391
1930	3,955,925	961,913	2,994,012	21,934	2,100	3,620		2,968,358
1931	3,944,674	941,840	3,002,834	18,113	2,100	3,851		2,979,001
1932	3,553,687	790,812	2,862,875	21,556	4,829	5,643		2,732,639
1933	3,324,108	714,478	2,609,630	20,535	5,044	5,189		2,578,408
1934	3,765,823	649,416	3,116,407	22,852	4,138	6,011	3,473	3,080,755
1935	4,393,570	730,489	3,663,081	18,538	4,357	3,147	3,526	3,629,649
1936	4,957,525	871,361	4,086,164	20,561	4,954	8,842	8,866	4,048,636
1937	5,376,718	763,184	4,613,534	22,940	5,044	6,058	133	4,576,575
1938	5,419,248	901,001	4,518,247	18,232	13,316	5,999	5,999	4,474,642
1939	5,636,395	1,127,833	4,508,562	20,769	13,680	5,986	5,997	4,462,130
1940	6,124,493	1,093,927	5,030,566	21,497	13,500	5,864	5,923	4,983,782
1941	6,719,938	1,347,190	5,372,748	23,533	13,500	6,859	6,076	5,322,780
1942	6,595,172	1,370,536	5,224,636	22,748	13,500	6,387	5,999	5,176,200
1943	5,548,676	1,348,992	4,199,684	24,221	13,500	6,605	6,000	4,419,358
1944	5,377,685	1,510,447	3,867,238	21,430	14,499	4,714	5,978	3,820,617
1945	5,586,790	1,667,221	3,919,569	21,988	14,033	4,941	6,018	3,872,589
1946	7,047,790	1,876,208	5,171,582	21,401	13,443	4,728	5,950	5,126,060
1947	8,612,659	2,109,303	6,503,356	32,665	13,538	5,214	6,047	6,445,892
1948	9,528,557	2,422,206	7,106,351	34,346	13,122	4,957	5,988	7,047,928
1949	10,366,391	2,654,994	7,711,397	35,543	13,898	4,944	6,001	7,651,011
1950**	12,608,588	2,842,364	9,766,224	44,095	13,731	4,970	5,943	9,697,485
1951	13,995,144	3,193,508	10,801,636	44,797	14,669	10,938	6,057	10,725,175
1952	14,665,816	3,050,930	11,614,886	38,724	19,982	6,027	5,992	11,544,161
	\$159,863,062	\$ 35,449,129	\$124,413,933	\$ 604,341	\$ 244,477	\$ 128,115	\$ 105,976	\$123,331,024

\* Various other expenses such as the Administrative Costs of the Highway Department, interest on debentures and other information pertinent to the gasoline tax will be covered by the report of the Highway Department.

\*\* Tax increased July 1, 1949 to six cents.

## TAXATION OF MINES

### TAXATION OF MINES

At the time of the constitutional convention, in 1889, Montana's only industries worthy of mention were metal mining and stock raising, with mining greatly predominant. Because of the peculiar character of mining property, and in recognition perhaps, of the practical impossibility of intelligently valuing our fissure vein mines, the delegates to that convention wrote into the constitution the "net proceeds clause" providing a special method for the assessment of such property. Under this provision and subsequent legislation, mines are assessed by the county assessors at the price paid the Government therefore, and on improvements and machinery of all kinds. If the surface ground has a separate and independent value for some other purpose, it is assessed at its full value for such other purpose. Net proceeds are assessed by the State Board of Equalization, such assessment being based on verified statements filed with the board by the producers and certified to the counties in which the mines are situated. The taxable value of the assessment at the price paid the Government (\$2.50 to \$20.00 per acre) and of the net proceeds assessment is 100% of the full and true value. The taxable value of the machinery, structures and appurtenances is 30% of the full and true value. These assessment all take the regular levies applicable to the taxing district in which the property is located.

Coal mines, oil properties, lime rock, gypsum and other quarries and mines producing precious and semi-precious gems or stones, or any other valuable mineral or minerals, all come within the provisions of the net proceeds law and are assessed as outlined above.

#### Royalties

Oil and gas royalties are assessed in the name of the operator who is jointly liable with the royalty owner for the payment of the tax. The tax is payable by the operator, who may withhold the amount so paid from future royalty payments. Other royalties are assessed direct to the royalty owner. Each royalty is valued at the amount received by the owner, and is assigned to Class 1, taxable at 100%.

#### Mines License Taxes

In addition to the taxes paid on the assessments listed above, coal mine operators are required to pay direct to the state treasurer a license tax of five cents per ton on all coal mined in excess of 50,000 tons annually; oil producers pay 2% of the value of all oil produced; cement manufacturers pay four cents per barrel; plaster manufacturers pay five cents per ton, and metal mines operators pay annually a tax based on the market value of the metals produced. Coal, oil, cement, and plaster license taxes are treated more fully in another part of this report.

#### Metal Mines License Tax

The amount of metal mines license tax is determined by the State Board of Equalization from verified reports filed by the metal producers, and in this connection the board has authority to examine the books of smelters and reduction works if it deems such examination necessary or advisable. The first \$100,000 of gross production in each year is tax exempt; the next \$150,000 or portion thereof pays a tax of  $\frac{1}{4}$  of 1%; the next \$150,000 or portion thereof pays a tax of  $\frac{1}{2}$  of 1%; the next \$100,000 or portion thereof pays a tax of  $\frac{3}{4}$  of 1%, and all over \$500,000 pays a tax of 1%.

In arriving at the market value of the metals, average quotations in Engineering and Mining Journal are used as a base, and from these average prices the Montana value is determined. The same average prices govern all assessments. The amount payable by the metal producers in 1951 was \$489,235. In 1952 the amount payable is \$649,136. All of this revenue is credited to the general fund of the state.

## METAL MINES

## 1950 Production — Taxable 1951

	Tons Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amount Taxable
Beaverhead .....	1,026	\$ 76,365	\$ 6,736	\$ 1,213	\$ 7,949
Broadwater .....	1,021	60,288	7,045	890	7,935
Cascade .....	12,080	71,440	-----	-----	-----
Deer Lodge .....	11	168	-----	51	51
Granite .....	23,296	417,058	87,371	37,140	124,511
Jefferson .....	3,297	44,299	-----	4,307	4,307
Judith Basin .....	166	17,055	-----	-----	-----
Lewis and Clark .....	37,360	874,611	63,138	9,939	73,077
	1,128,902*				
Madison .....	291	15,034	-----	-----	-----
Meagher .....	24	411	-----	-----	-----
Mineral .....	22	20,827	-----	2,554	2,554
Park .....	13,612	304,405	82,780	-----	82,780
Phillips .....	25,460	71,181	-----	-----	-----
Powell .....	370	2,407	-----	93	93
Sanders .....	7,457	284,756	63,024	-----	63,024
Silver Bow .....	3,563,420	52,985,355	2,456,464	-----	2,456,464
	3,688,913	\$55,242,660	\$ 2,764,668	\$ 52,239	\$ 2,816,908
	1,128,902*				

\*Cubic Yards Gravel.

## METAL MINES

## 1951 Production—Taxable 1952

	Tons Extracted	Gross value	Net Proceeds	Royalty Interests	Total Amount Taxable
Beaverhead .....	618	\$ 30,440	\$ 10,832	\$ 450	\$ 11,282
Broadwater .....	818	53,929	-----	2,537	2,537
Cascade .....	602	24,693	-----	140	140
Granite .....	21,533	188,539	2,467	11,266	13,733
Jefferson .....	4,677	94,052	1,023	7,829	8,852
Judith Basin .....	137	14,584	-----	-----	-----
Lewis and Clark .....	40,981	972,760	202,268	-----	202,268
Madison .....	561	21,886	-----	289	289
Park .....	37,099	290,941	93,710	104	93,814
Powell .....	141	759	-----	-----	-----
Sanders .....	7,625	316,395	114,446	-----	114,446
Silver Bow* .....	3,975,696	70,316,282	5,814,551	-----	5,814,551
	4,090,186	\$72,325,260	\$6,239,297	\$22,615	\$6,261,912

## COAL MINES

## 1950 Production — Taxable 1951

	Tons Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amount Taxable
Carbon .....	198,781	\$ 948,246	\$ 70,420	\$ 2,862	\$ 73,282
Cascade .....	21,306	137,813	326	3,829	4,155
Custer .....	5,618	18,154	1,992	453	2,445
Dawson .....	7,657	22,971	1,725	1,304	3,029
Garfield .....	563	1,689	-----	84	84
McCone .....	1,646	3,368	-----	190	190
Musselshell .....	523,582	2,366,301	105,882	26,773	132,655
Powder River .....	3,838	7,676	-----	586	586
Prairie .....	851	1,702	-----	128	128
Richland .....	12,072	42,632	1,167	458	1,625
Rosebud .....	1,708,869	2,253,500	306,379	53,109	359,488
Sheridan .....	8,882	26,617	5,983	-----	5,983
Valley .....	156	468	-----	-----	-----
	<u>2,493,821</u>	<u>\$ 5,831,137</u>	<u>\$ 493,874</u>	<u>\$ 89,776</u>	<u>\$ 583,650</u>

## COAL MINES

## 1951 Production—Taxable 1952

	Tons Extracted	Gross value	Net Proceeds	Royalty Interests	Total Amount Taxable
Carbon .....	152,095	\$ 760,845	\$ 1,837	\$ 2,754	\$ 4,591
Cascade .....	18,106	25,908	103	2,303	2,406
Custer .....	2,447	7,341	545	389	934
Dawson .....	7,657	19,055	4,922	1,932	6,854
Fallon .....	93	186	-----	14	14
Garfield .....	500	1,000	-----	75	75
Musselshell .....	593,030	2,457,919	23,134	18,239	41,373
Powder River .....	3,772	7,554	-----	566	566
Prairie .....	1,950	3,900	-----	292	292
Richland .....	12,956	44,046	2,314	470	2,784
Rosebud .....	1,488,300	2,451,655	826,808	64,306	891,114
Valley .....	329	1,151	451	-----	451
	<u>2,281,235</u>	<u>\$5,780,560</u>	<u>\$860,114</u>	<u>\$91,340</u>	<u>\$951,454</u>

## OIL AND GAS

## 1950 Production—Taxable 1951

		Bbl. or M. Cu. Ft. Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amount Taxable
Big Horn	Oil	25,890 Bbl.	\$ 18,304	\$ -----	\$ -----	\$ -----
Blaine	Oil	60,557 Bbl.	54,603	-----	7,521	7,521
	Gas	1,231,192 M.	61,560	27,565	10,438	38,003
Carbon	Oil	1,677,893 Bbl.	3,649,514	1,872,200	252,939	2,125,139
	Gas	2,975,329 M.	191,622	104,399	19,281	123,680
Fallon	Gas	3,087,471 M.	147,402	6,916	57,881	64,797
Garfield	Oil	186,528 Bbl.	503,603	215,545	39,032	254,577
Glacier	Oil	3,074,885 Bbl.	8,231,273	4,298,734	1,074,171	5,372,905
	Gas	14,127,488 M.	694,789	155,479	73,886	229,365
Hill	Gas	57,291 M.	2,865	1,898	284	2,182
Liberty	Oil	23,146 Bbl.	47,781	17,361	5,649	23,010
	Gas	1,411,560 M.	74,342	26,363	8,112	34,475
Musselshell	Oil	639,847 Bbl.	1,282,830	150,411	176,959	327,370
Petroleum	Oil	204,707 Bbl.	567,146	285,381	56,126	341,507
Phillips	Gas	6,641,063 M.	332,053	85,418	17,924	103,342
Pondera	Oil	479,373 Bbl.	1,262,481	297,420	153,652	451,072
Rosebud	Oil	8,107 Bbl.	15,597	-----	1,735	1,735
Teton	Oil	48,314 Bbl.	111,114	10,726	19,010	29,736
Toole	Oil	1,411,989 Bbl.	3,670,970	980,519	506,654	1,487,173
	Gas	7,707,929 M.	400,598	102,908	41,432	144,340
Valley	Gas	1,004,662 M.	50,133	14,573	2,488	17,061
	Oil	7,841,236 Bbl.	\$19,415,216	\$ 8,128,297	\$ 2,293,448	\$10,421,745
	Gas	38,243,985 M.	\$ 1,955,364	\$ 525,519	\$ 231,726	\$ 757,245

## OIL AND GAS

## 1951 Production—Taxable 1952

		Bbl. or M. Cu. Ft. Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amount Taxable
Big Horn	Oil	35,622 Bbl.	\$ 54,234	\$ 54,234	\$ -----	\$ 54,234
	Gas	120,696 M.	6,035	462	297	759
Blaine	Oil	425,251 Bbl.	446,529	-----	64,324	64,324
	Gas	1,219,546 M.	67,012	31,365	10,907	42,272
Carbon	Oil	1,936,365 Bbl.	4,105,143	2,878,386	289,736	3,168,122
	Gas	3,302,162 M.	317,014	216,976	30,643	247,619
Dawson	Oil	6,574 Bbl.	13,148	-----	695	695
Fallon	Gas	2,045,613 M.	102,160	6,785	54,304	61,089
Garfield	Oil	137,308 Bbl.	364,015	194,528	20,879	215,407
Glacier	Oil	2,915,884 Bbl.	7,774,450	3,666,965	980,399	4,647,364
	Gas	15,733,752 M.	781,258	121,832	79,897	201,729
Hill	Gas	55,565 M.	2,778	1,432	318	1,750
Liberty	Oil	38,671 Bbl.	79,700	37,753	11,304	49,057
	Gas	1,030,761 M.	54,645	34,007	6,502	40,509
Musselshell	Oil	1,012,164 Bbl.	2,062,951	470,525	289,588	760,113
Petroleum	Oil	174,705 Bbl.	360,782	230,733	47,073	277,806
Phillips	Gas	3,859,243 M.	190,762	10,260	8,437	18,697
Pondera	Oil	591,132 Bbl.	1,578,927	624,293	202,776	827,069
Rosebud	Oil	15,253 Bbl.	29,913	-----	2,803	2,803
Stillwater	Oil	3,276 Bbl.	8,682	2,016	968	2,984
Teton	Oil	83,631 Bbl.	204,821	23,662	29,209	52,871
Toole	Oil	1,427,873 Bbl.	3,706,338	1,001,299	490,248	1,491,547
	Gas	7,120,541 M.	331,210	90,023	33,909	123,932
Valley	Gas	926,241 M.	46,312	1,524	1,183	2,707
	Oil	8,813,709 Bbl.	\$20,789,633	\$9,184,394	\$2,430,002	\$11,614,396
	Gas	35,414,120 M.	1,899,186	514,666	226,397	741,063

MISCELLANEOUS

1950 Production — Taxable 1951

		Tons Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amount Taxable
Carbon .....	(a)	38,831	\$ 103,210	\$ 3,348	\$ .....	\$ 3,348
Carter .....	(b)	54,612	54,612	11,682	2,729	14,411
Fergus .....	(c)	18,973				
	(d)	11,843				
	(e)	385,518	611,551	23,050	1,513	24,563
Gallatin .....	(f)	953,917	2,923,897	1,208,709	.....	1,208,709
Lincoln .....	(g)	349,236	1,931,439	362,904	.....	362,904
Powell .....	(h)	239,861	1,755,015	368,502	48,794	417,296
			\$ 7,379,724	\$ 1,978,195	\$ 53,036	\$ 2,031,231

- (a) Limestone
- (b) Bentonite Clay
- (c) Cement
- (d) Crushed Rock
- (e) Gypsum
- (f) Cement
- (g) Vermiculite
- (h) Phosphate

MISCELLANEOUS

1951 Production—Taxable 1952

		Tons Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amount Taxable
Beaverhead .....	(a)	7,475	\$ 32,367	\$ .....	\$ .....	\$ .....
Carbon .....	(b)	73,312	94,416			
	(c)	33,608	90,324	18,691	5,201	23,892
Carter .....	(d)	110,093	110,093	37,967	11,009	48,976
Fergus .....	(e)	13,375	45,741			
	(f)	12,505	133,805	.....	1,171	1,171
Gallatin .....	(e)	1,139,179	3,621,450			
	(f)	28,909	89,619	1,728,375	.....	1,728,375
Lincoln .....	(g)	154,931	1,973,387	392,144	.....	392,144
Madison .....	(h)	2,817	74,137	630	.....	630
Powell .....	(a)	229,698	659,739			
	(c)	Not Given	40,384	9,505	44,375	53,880
Silver Bow .....	(a)	65,003	281,461	.....	.....	.....
			\$7,246,923	\$2,187,312	\$61,756	\$2,249,068

- (a) Phosphate
- (b) Ballast
- (c) Limestone
- (d) Bentonite
- (e) Portland Cement
- (f) Masonry Cement
- (g) Vermiculite
- (h) Talc & Clay

**TITLE 84, CHAPTER 3, REVISED CODES OF 1947  
AS AMENDED BY CHAPTER 178, LAWS OF 1951  
CLASSIFICATION OF TAXABLE PROPERTY**

**Sec. 84-301.** For the purpose of taxation the taxable property in the state shall be classified as follows:

**Class One.** The annual net proceeds of all mines and mining claims, after deducting only the expenses specified and allowed by Section 84-5403; also where the right to enter upon land, to explore or prospect, or dig for oil, gas, coal or mineral is reserved in land by any person or corporation, the surface title to which has passed to another, the assessor and the state and county boards of equalization shall determine the value of the right to enter upon said tract of land for the purpose of digging, exploring or prospecting for gas, oil, coal or minerals, and the same shall be placed in this classification for the purpose of taxation.

**Class Two.** All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property actually used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence; all agricultural and other tools, implements and machinery, gas and other engines and boilers, threshing machines, and outfits used therewith, automobiles, motor trucks and other power-driven cars, vehicles of all kinds, boats and all water craft, harness, saddlery and robes.

**Class Three.** Livestock, poultry and the unprocessed products of both; stocks of merchandise of all sorts, together with furniture and fixtures used therewith; and all office or hotel furniture and fixtures.

**Class Four.** All land, town and city lots, with improvements, manufacturing and mining machinery, fixtures and supplies, except as otherwise provided by the constitution of Montana, and except as such property may be included in Class Five.

**Class Five.** (a) All moneys and credits, secured or unsecured, including all state, county, school district and other municipal bonds, warrants and securities, without any deduction or offset; provided, however, that the terms "moneys and credits" as herein used shall not embrace the moneyed capital employed in the banking business by any banking corporation or individual in this state.

(b) All poles, lines, transformers, transformer stations, meters, tools, improvements, machinery and other property used and owned by co-operative rural electrical associations organized under the laws of Montana.

(c) All unprocessed agricultural products either on the farm or in storage, irrespective of whether said products are owned by the elevator, warehouse or flour mill owner or company storing the same, or any other person whomsoever, and excepting livestock and poultry and the unprocessed products of both.

(d) Industrial property included in Class Four, for a period of three years after such property is first assessed. Industrial property for the purposes of this act shall not be construed to include agricultural or commercial property.

**Class Six.** The shares of stock of national banking associations and the moneyed capital employed in conducting a banking business by any other banking corporation, association or individual in this state. Such money ascertained by deducting from the moneys and credits of such banking corporation, association or individual, the amount of the deposits and any indebtedness representing money borrowed for use in said business, and the value of the shares of any national banking association, to be ascertained by deducting the value of all real estate of such association.

**Class Seven.** All property not included in the six preceding classes.

If any of the provisions of this act are held invalid such invalidity shall not affect other provisions or applications of the act which can be given effect without the invalid provisions of applications, and to this end the provisions of this act are declared to be severable.

**Sec. 84-302.** Basis for imposition of taxes. As a basis for the imposition of taxes upon the different classes of property specified in the preceding section, a percentage of the true and full value of the property of each class shall be taken as follows:

Class 1, One hundred per cent; Class 2, Twenty per cent; Class 3, Thirty-three and one-third per cent; Class 4, Thirty per cent; Class 5, Seven per cent; Class 6, Thirty per cent (See Sec. 84-308); Class 7, Forty per cent.

## IRRIGATED LANDS AND NON-IRRIGATED TILLABLE LANDS—1951

## Tax Levies Extended Against 30% of Assessed Value

	Irrigated Land			Non-Irrigated Tillable Lands		
	Acres	Av. Value	Value	Acres	Av. Value	Value
Beaverhead .....	45,489	\$ 19.91	\$ 905,797	150,065	\$ 10.63	\$ 1,594,807
Big Horn .....	35,679	41.36	1,475,706	131,974	6.14	810,866
Blaine .....	52,674	23.61	1,244,030	217,198	6.87	1,492,208
Broadwater .....	36,180	32.12	1,162,229	59,793	8.94	534,560
Carbon .....	80,768	58.29	4,707,880	68,336	9.86	673,774
Carter .....				456,813	5.10	2,330,958
Cascade .....	34,069	23.37	796,120	480,388	12.29	5,905,488
Chouteau .....	4,593	22.19	101,928	812,491	9.06	7,359,663
Custer .....	17,645	34.81	614,321	542,073	3.17	1,715,773
Daniels .....	473	15.51	7,335	390,790	11.35	4,435,805
Dawson .....	12,671	23.09	292,643	373,392	8.48	3,168,541
Deer Lodge .....	25,836	32.50	839,740	26,755	5.09	136,160
Fallon .....				351,587	6.67	2,343,503
Fergus .....	17,323	25.88	448,264	829,871	11.05	9,170,321
Flathead .....				123,022	30.28	3,724,635
Gallatin .....	110,873	44.34	4,915,680	153,370	16.87	2,586,740
Garfield .....	38	15.00	570	202,192	4.00	808,768
Glacier .....	6,878	19.79	136,123	135,686	7.80	1,058,379
Golden Valley .....	1,960	23.23	45,530	71,830	6.59	473,107
Granite .....	29,955	40.28	1,206,634			
Hill .....	2,523	26.92	67,923	1,046,551	6.50	6,802,485
Jefferson .....	24,372	21.89	533,390			
Judith Basin .....	5,884	24.37	143,415	392,878	14.79	5,811,695
Lake .....	83,123	30.85	2,564,670	90,800	11.67	1,059,875
Lewis and Clark .....	39,961	20.24	808,750	47,271	8.34	394,185
Liberty .....	520	18.81	9,780	454,200	10.09	4,584,824
Lincoln .....	4,919	27.50	135,264	18,259	17.44	318,352
Madison .....	91,387	25.82	2,359,563	10,829	7.44	80,550
McCone .....				812,320	5.99	4,863,205
Meagher .....	38,990	23.30	908,610	49,768	4.69	233,435
Mineral .....	660	32.34	21,345	5,198	19.71	102,454
Missoula .....	44,604	28.30	1,262,327	34,827	13.93	485,074
Musselshell .....				142,382	4.23	602,815
Park .....	59,582	38.06	2,267,789	97,831	8.43	824,849
Petroleum .....	7,140	18.45	131,758	141,304	3.32	468,606
Phillips .....	48,516	13.95	676,967	240,789	5.63	1,354,945
Pondera .....	75,467	29.88	2,255,049	461,618	9.63	4,444,585
Powder River .....				366,595	5.72	2,096,310
Powell .....	50,154	32.19	1,614,228	12,565	10.38	130,429
Prairie .....	2,018	21.21	42,800	275,954	6.61	1,822,090
Ravalli .....	96,174	32.91	3,164,825			
Richland .....	34,330	27.49	943,597	431,205	6.40	2,760,155
Roosevelt .....	1,125	12.26	13,792	413,768	8.44	3,490,547
Rosebud .....	29,447	27.74	816,750	103,591	7.63	790,170
Sanders .....	12,348	15.14	186,960	32,297	12.79	413,000
Sheridan .....				561,723	10.48	5,889,023
Silver Bow .....	6,205	13.01	80,710	23,875	5.78	137,970
Stillwater .....	25,768	58.51	1,507,689	250,059	8.00	2,001,654
Sweet Grass .....	35,773	38.78	1,387,245	5,463	16.41	89,640
Teton .....	94,864	18.18	1,724,606	426,411	11.85	5,054,183
Toole .....				448,369	5.79	2,598,249
Treasure .....	17,005	33.95	577,295	133,245	4.72	629,380
Valley .....	23,524	14.81	348,297	649,814	7.09	4,605,948
Wheatland .....	39,043	22.36	872,844	458,742	3.19	1,462,813
Wibaux .....				178,660	11.84	2,115,472
Yellowstone .....	100,716	61.04	6,148,135	168,014	9.14	1,535,940
THE STATE .....	1,609,246	\$ 32.61	\$52,476,903	14,564,801	\$ 8.27	\$120,378,963

## IRRIGATED LANDS AND NON-IRRIGATED TILLABLE LANDS—1952

## Tax Levies Extended Against 30% of Assessed Value

	Irrigated Lands			Non-Irrigated		
	Acres	Av. Value	Value	Acres	Av. Value	Value
Beaverhead .....	47,004	\$19.81	\$ 931,228	157,393	\$10.57	\$ 1,664,177
Big Horn .....	35,886	41.23	1,479,560	133,533	6.12	817,856
Blaine .....	54,182	23.20	1,257,287	216,540	6.86	1,486,495
Broadwater .....	34,398	31.24	1,074,678	58,882	9.01	530,275
Carbon .....	80,799	58.41	4,719,650	70,883	9.58	678,815
Carter .....				458,425	5.09	2,335,658
Cascade .....	34,179	23.48	802,605	481,552	12.34	5,946,285
Chouteau .....	4,573	21.83	99,810	812,421	9.06	7,361,041
Custer .....	18,382	33.97	624,441	444,168	3.86	1,715,765
Daniels .....	476	15.50	7,380	392,435	11.36	4,457,448
Dawson .....	12,758	23.09	294,599	372,880	8.47	3,159,880
Deer Lodge .....	25,713	32.53	836,340	26,809	5.23	140,225
Fallon .....				353,017	6.66	2,352,315
Fergus .....	17,990	25.39	456,679	834,803	10.99	9,176,322
Flathead .....				113,393	32.37	3,670,275
Gallatin .....	110,851	44.33	4,914,200	152,386	16.97	2,586,310
Garfield .....	39	15.00	585	201,804	4.00	807,216
Glacier .....	7,013	20.01	140,318	161,754	7.92	1,280,455
Golden Valley .....	1,922	23.39	44,960	71,659	6.60	472,859
Granite .....	30,591	38.28	1,171,011			
Hill .....	2,400	27.02	64,848	1,043,422	6.52	6,086,701
Jefferson .....	24,700	21.84	539,480			
Judith Basin .....	5,886	24.38	143,485	390,499	14.84	5,794,965
Lake .....	83,342	31.23	2,602,500	90,911	11.68	1,061,860
Lewis and Clark .....	37,894	21.28	806,235	46,206	8.40	387,950
Liberty .....	320	19.31	6,180	459,846	10.15	4,668,800
Lincoln .....	4,491	28.36	127,354	17,175	18.91	324,833
Madison .....	90,973	25.70	2,337,582	8,825	8.27	72,990
McCone .....				813,457	6.01	4,886,300
Meagher .....	38,038	20.98	797,972	48,035	4.65	223,268
Mineral .....	906	29.16	26,428	5,778	15.88	91,769
Missoula .....	43,576	28.78	1,253,931	37,281	13.57	505,719
Musselshell .....				140,973	4.11	578,827
Park .....	59,695	37.90	2,262,003	97,551	8.41	820,590
Petroleum .....	7,188	18.40	132,284	127,350	3.47	441,779
Phillips .....	47,867	14.04	672,263	246,290	5.63	1,386,506
Pondera .....	75,837	29.94	2,270,524	465,473	9.62	4,477,715
Powder River .....				365,659	5.73	2,096,935
Powell .....	49,463	32.61	1,612,895	13,391	9.97	133,569
Prairie .....	3,604	21.89	78,880	276,087	6.61	1,825,420
Ravalli .....	95,575	33.06	3,159,489	724	7.68	3,561
Richland .....	34,238	27.60	944,952	429,909	6.41	2,753,865
Roosevelt .....	1,527	12.21	18,646	406,821	8.55	3,478,537
Rosebud .....	29,566	27.72	817,880	103,746	7.61	789,350
Sanders .....	12,342	15.09	186,290	31,627	12.83	405,730
Sheridan .....				562,343	10.50	5,904,602
Silver Bow .....	6,346	13.13	83,295	24,320	5.84	142,035
Stillwater .....	25,746	58.57	1,507,825	249,668	8.02	2,001,585
Sweet Grass .....	35,577	39.09	1,390,770	5,499	16.32	89,765
Teton .....	95,421	18.15	1,732,178	426,733	11.87	5,065,397
Toole .....				451,834	5.80	2,620,650
Treasure .....	17,005	33.96	577,495	128,578	4.86	624,135
Valley .....	22,924	15.13	346,833	651,117	7.10	4,621,528
Wheatland .....	38,376	23.12	887,228	461,267	3.17	1,464,140
Wibaux .....				178,960	11.84	2,119,257
Yellowstone .....	100,429	61.00	6,126,265	173,592	9.10	1,578,880
THE STATE .....	1,608,008	32.57	52,369,321	14,495,684	8.34	120,891,185
1943 .....	1,471,280	\$32.64	\$48,022,953	13,811,052	\$ 7.94	\$109,668,870
1944 .....	1,513,959	32.06	48,544,906	14,135,196	7.87	111,197,233
1945 .....	1,513,271	32.29	48,860,113	14,101,572	8.00	112,744,347
1946 .....	1,538,321	32.08	49,345,282	14,167,540	8.02	113,583,138
1947 .....	1,551,727	32.09	49,794,733	14,308,934	8.06	115,303,654
1948 .....	1,562,923	32.97	51,531,367	14,233,673	8.20	116,739,408
1949 .....	1,598,594	32.73	52,318,550	14,463,253	8.29	119,843,453
1950 .....	1,582,902	32.68	51,735,012	14,456,697	8.31	120,123,032
1951 .....	1,609,246	32.61	52,476,903	14,564,801	8.27	120,378,963
1952 .....	1,608,008	32.57	52,369,321	14,495,684	8.34	120,891,185

## GRAZING LANDS AND STATE LANDS—1951

## Tax Levies Extended Against 30% of Assessed Value

	Grazing Lands			State Lands		
	Acres	Av. Value	Value	Acres	Av. Value	Value
Beaverhead	879,449	\$ 2.17	\$ 1,909,339	8,176	\$ 1.59	\$ 12,968
Big Horn	918,489	2.19	2,015,151	8,753	2.36	20,674
Blaine	1,213,355	2.96	3,593,387	2,074	4.76	9,890
Broadwater	378,526	2.58	977,025	401	5.60	2,245
Carbon	536,999	2.76	1,485,338	361	8.40	3,032
Carter	908,098	2.75	2,495,608	960	1.96	1,880
Cascade	938,205	3.45	2,891,175	2,218	12.20	27,056
Chouteau	1,210,999	3.83	4,639,680	11,823	3.22	38,076
Custer	1,360,963	1.88	2,564,261	1,292	1.95	2,520
Daniels	210,874	2.70	568,609	12,671	4.79	60,681
Dawson	928,938	2.42	2,249,937	5,885	1.74	10,232
Deer Lodge	230,310	3.18	733,480			
Fallon	462,937	1.91	886,289	1,438	2.88	4,140
Fergus	1,208,429	3.02	3,648,830	6,236	4.29	26,735
Flathead	494,586	4.31	2,133,705	564	5.41	3,050
Gallatin	654,346	2.49	1,631,872	1,304	8.13	10,600
Garfield	1,858,719	1.82	3,389,196	555	1.13	627
Glacier	281,751	4.01	1,130,824	559	4.05	2,264
Golden Valley	581,440	2.75	1,600,050	160	7.44	1,190
Granite	280,851	4.03	1,131,854			
Hill	457,740	3.49	1,596,386	22,812	3.26	74,359
Jefferson	381,033	1.32	504,439	3,120	2.55	7,956
Judith Basin	361,535	4.38	1,583,990	2,891	8.02	23,190
Lake	141,885	4.50	638,010	13,287	3.23	42,965
Lewis and Clark	846,619	3.03	2,562,370	4,849	2.20	10,670
Liberty	319,533	2.98	952,937	24,959	3.55	88,587
Lincoln	259,801	2.44	633,813	200	4.00	800
Madison	934,853	2.18	2,041,798	1,369	2.44	3,340
McCone	490,515	1.81	885,465	2,240	2.34	5,250
Meagher	872,039	2.77	2,418,781			
Mineral	59,731	2.63	156,944			
Missoula	430,452	2.39	1,027,923	150	11.80	1,770
Musselshell	841,992	2.27	1,912,361			
Park	605,649	2.48	1,501,905	2,240	2.63	5,896
Petroleum	442,055	2.23	986,174			
Phillips	1,169,949	2.59	3,028,164	1,917	1.75	3,350
Pondera	167,840	3.42	573,386	10,791	2.84	30,610
Powder River	977,192	2.23	2,182,820	3,076	1.69	5,185
Powell	576,970	3.90	2,249,755			
Prairie	286,625	2.17	623,110	360	1.89	682
Ravalli	283,583	3.71	1,051,670	260	1.56	406
Richland	711,133	2.29	1,631,138	699	7.73	5,400
Roosevelt	339,053	3.33	1,127,404	1,698	2.89	4,913
Rosebud	2,275,727	1.62	3,691,310	2,340	1.90	4,450
Sanders	333,703	2.92	973,218	4,473	2.43	10,890
Sheridan	341,112	2.92	996,802	1,439	6.33	9,113
Silver Bow	120,909	3.00	362,890	460	9.89	4,550
Stillwater	606,119	3.12	1,888,702	1,559	3.09	4,814
Sweet Grass	791,069	3.30	2,613,701	640	1.67	1,070
Teton	521,490	2.77	1,443,473	15,223	3.92	59,723
Toole	606,558	3.23	1,960,369	25,429	.85	21,632
Treasure	310,575	2.18	676,995	2,320	3.65	8,460
Valley	580,223	2.75	1,598,766	2,728	2.63	7,184
Wheatland	255,234	3.15	803,955			
Wibaux	323,600	1.13	365,668	160	4.53	725
Yellowstone	1,006,580	3.20	3,222,845	2,314	7.56	17,500
THE STATE	35,468,940	\$ 2.65	\$94,145,047	219,296	\$ 3.16	\$ 693,760

## GRAZING LANDS AND STATE LANDS—1952

## Tax Levies Extended Against 30% of Assessed Value

	Acres	Grazing Lands Av. Value	Value	Acres	State Lands Av. Value	Value
Beaverhead	871,977	\$ 2.20	\$ 1,921,156	7,339	\$ 2.02	\$ 14,850
Big Horn	939,267	2.21	2,073,201	10,393	2.48	25,740
Blaine	1,212,111	2.96	3,588,720	1,434	6.10	8,750
Broadwater	371,467	2.58	959,343	437	1.41	615
Carbon	534,672	2.77	1,479,924	361	10.00	3,612
Carter	910,378	2.75	2,503,115	499	2.00	1,000
Cascade	836,103	3.45	2,884,190	2,009	18.78	37,724
Chouteau	1,214,268	3.83	4,653,790	13,435	2.83	38,054
Custer	1,364,501	1.89	2,573,259	1,292	1.95	2,520
Daniels	212,827	2.70	574,395	13,440	4.08	54,872
Dawson	932,751	2.43	2,263,940	4,841	1.46	7,079
Deer Lodge	230,391	3.19	735,550			
Fallon	465,706	1.92	891,987	1,278	2.86	3,660
Fergus	1,206,554	3.02	3,639,764	6,794	3.96	26,887
Flathead	475,197	3.82	1,816,450	445	5.37	2,390
Gallatin	655,580	2.49	1,633,572	2,343	7.61	17,841
Garfield	864,531	1.82	3,392,651	875	.94	822
Glacier	260,339	4.02	1,046,484	927	2.62	2,428
Golden Valley	585,893	2.74	1,602,939	800	1.68	1,346
Granite	281,457	3.72	1,048,264			
Hill	465,146	3.46	1,610,359	23,371	3.14	73,515
Jefferson	382,803	1.35	514,899	3,120	2.62	8,174
Judith Basin	364,921	4.36	1,591,840	2,458	9.02	22,155
Lake	143,405	4.49	642,135	13,018	3.16	41,145
Lewis and Clark	845,770	3.02	2,554,485	5,333	2.18	11,645
Liberty	315,747	2.98	941,895	25,248	3.37	85,179
Lincoln	248,865	2.58	642,798	326	3.50	1,140
Madison	961,656	2.15	2,067,385			
McCone	503,403	1.82	914,335	2,240	2.43	5,440
Meagher	874,588	2.80	2,449,863	70	3.20	224
Mineral	58,368	3.08	180,080			
Missoula	431,618	2.39	1,032,409	372	5.11	1,900
Musselshell	845,044	2.28	1,923,828			
Park	620,323	2.45	1,518,239	1,280	3.48	4,456
Petroleum	455,012	2.22	1,010,252			
Phillips	1,208,367	2.60	3,140,001	1,612	2.03	3,272
Pondera	168,398	3.47	584,981	13,843	2.42	33,470
Powder River	977,582	2.23	2,185,085	3,077	1.76	5,415
Powell	597,751	3.75	2,244,527			
Prairie	291,905	2.16	629,780	490	2.91	1,424
Ravalli	281,588	3.74	1,052,170	257	1.07	276
Richland	711,581	2.30	1,634,008	901	1.44	1,300
Roosevelt	343,068	3.34	1,145,772	2,045	2.18	4,450
Rosebud	2,276,715	1.62	3,693,740	2,340	2.09	4,910
Sanders	354,824	2.98	1,058,684	5,016	2.40	12,040
Sheridan	341,576	2.92	997,402	780	5.40	4,212
Silver Bow	118,019	3.02	356,010	460	9.35	4,300
Stillwater	607,212	3.12	1,893,520	2,839	1.98	5,622
Sweet Grass	789,863	3.28	2,590,102	3,217	2.60	8,390
Teton	522,287	2.77	1,446,170	18,428	3.53	65,115
Toole	608,806	3.23	1,968,313	24,070	.93	22,392
Treasure	327,641	2.21	723,095	2,960	3.20	9,460
Valley	583,611	2.76	1,611,114	1,268	.35	445
Wheatland	259,669	3.08	800,780			
Wibaux	323,933	1.14	367,668	160	5.00	800
Yellowstone	1,005,673	3.21	3,225,965	2,314	7.56	17,500
THE STATE	35,642,348	\$ 2.64	\$94,226,383	231,855	\$ 3.06	\$ 709,956
1943	32,792,564	\$ 2.60	\$85,400,055	314,669	\$ 3.51	\$ 1,105,181
1944	33,429,531	2.60	87,058,952	279,790	3.30	923,602
1945	34,013,831	2.59	88,204,234	274,418	3.70	1,016,494
1946	34,773,746	2.58	89,589,262	232,732	3.57	831,655
1947	35,080,242	2.58	90,315,426	204,551	3.58	731,316
1948	35,317,596	2.67	94,153,747	197,308	3.62	713,656
1949	35,195,168	2.65	93,358,696	194,108	3.50	680,019
1950	35,354,883	2.65	93,556,835	207,859	3.33	692,136
1951	35,468,940	2.65	94,195,047	219,296	3.16	693,760
1952	35,642,348	2.64	94,226,383	231,855	3.06	709,956

**ALL AGRICULTURAL LANDS, IMPROVEMENTS ON AGRICULTURAL LANDS,  
UNCLASSIFIED LANDS—1951**

**Tax Levies Extended Against 30% of Assessed Value**

	All Agricultural Lands				Unclassified Lands		
	Acres	Av. Value	Value	Improvements	Acres	Av. Value	Value
Beaverhead.....	1,083,179	\$ 4.08	\$ 4,422,911	\$ 938,863	-----	-----	-----
Big Horn.....	1,094,895	3.95	4,322,397	1,266,795	-----	-----	-----
Blaine.....	1,485,301	4.27	6,339,515	1,664,415	-----	-----	-----
Broadwater.....	474,900	5.63	2,676,059	827,955	-----	-----	-----
Carbon.....	686,464	10.01	6,870,024	1,397,305	-----	-----	-----
Carter.....	1,365,871	3.54	4,828,446	739,421	-----	-----	-----
Cascade.....	1,354,880	7.10	9,619,839	2,195,585	-----	-----	-----
Chouteau.....	2,039,906	5.95	12,139,347	1,951,352	-----	-----	-----
Custer.....	1,921,973	2.55	4,896,875	1,487,735	-----	-----	-----
Daniels.....	614,808	8.25	5,072,430	661,560	-----	-----	-----
Dawson.....	1,320,886	4.33	5,721,353	1,053,705	-----	-----	-----
Deer Lodge.....	282,901	6.04	1,709,380	367,800	-----	-----	-----
Fallon.....	814,524	3.97	3,229,792	909,360	-----	-----	-----
Fergus.....	2,061,859	6.45	13,294,150	2,573,585	-----	-----	-----
Flathead.....	618,172	9.48	5,861,390	4,123,255	-----	-----	-----
Gallatin.....	919,893	9.94	9,144,892	2,596,220	-----	-----	-----
Garfield.....	2,061,504	2.04	4,199,161	342,945	-----	-----	-----
Glacier.....	424,874	5.48	2,327,590	748,087	-----	-----	-----
Golden Valley.....	655,390	3.23	2,119,877	131,335	-----	-----	-----
Granite.....	310,806	7.52	2,338,488	671,032	1,297	3.59	4,652
Hill.....	1,529,626	5.66	8,541,153	1,539,693	-----	-----	-----
Jefferson.....	408,525	2.56	1,045,785	494,865	-----	-----	-----
Judith Basin.....	763,188	9.91	7,562,290	1,024,250	-----	-----	-----
Lake.....	329,095	13.08	4,305,520	2,234,810	-----	-----	-----
Lewis and Clark.....	938,700	4.02	3,775,975	993,725	-----	-----	-----
Liberty.....	799,212	7.05	5,636,128	528,300	-----	-----	-----
Lincoln.....	283,179	3.84	1,088,229	536,192	-----	-----	-----
Madison.....	1,038,438	4.32	4,485,251	985,280	-----	-----	-----
McCone.....	1,305,075	4.41	5,753,920	763,250	-----	-----	-----
Meagher.....	960,797	3.71	3,560,826	560,665	-----	-----	-----
Mineral.....	65,589	4.28	280,743	177,914	13,360	4.99	66,600
Missoula.....	510,033	5.44	2,777,094	2,115,430	-----	-----	-----
Musselshell.....	984,374	2.56	2,515,176	576,344	-----	-----	-----
Park.....	765,302	6.01	4,600,439	1,994,462	52,052	1.38	71,975
Petroleum.....	590,499	2.69	1,586,538	209,388	-----	-----	-----
Phillips.....	1,461,171	3.47	5,063,426	726,025	-----	-----	-----
Pondera.....	715,716	10.20	7,303,630	1,972,360	-----	-----	-----
Powder River.....	1,346,863	3.18	4,284,315	680,290	-----	-----	-----
Powell.....	639,689	6.24	3,994,412	767,205	39,676	3.58	141,910
Prairie.....	564,957	4.41	2,488,682	546,110	-----	-----	-----
Ravalli.....	380,017	11.10	4,216,901	2,789,004	-----	-----	-----
Richland.....	1,176,668	4.53	5,334,890	1,119,680	-----	-----	-----
Roosevelt.....	755,644	6.14	4,636,656	1,404,952	-----	-----	-----
Rosebud.....	2,411,105	2.20	5,302,680	1,811,210	-----	-----	-----
Sanders.....	382,821	4.14	1,584,068	799,405	768	.87	670
Sheridan.....	904,274	7.62	6,894,938	1,575,286	-----	-----	-----
Silver Bow.....	151,449	3.87	586,120	697,230	-----	-----	-----
Stillwater.....	883,505	6.12	5,402,859	1,330,601	-----	-----	-----
Sweet Grass.....	832,945	4.91	4,091,656	1,065,951	-----	-----	-----
Teton.....	1,057,988	7.83	8,281,985	2,590,603	-----	-----	-----
Toole.....	1,080,356	4.24	4,580,250	534,496	-----	-----	-----
Treasure.....	463,145	4.09	1,892,130	243,770	-----	-----	-----
Valley.....	1,256,289	5.22	6,560,195	1,391,450	-----	-----	-----
Wheatland.....	753,019	4.17	3,139,612	456,935	-----	-----	-----
Wibaux.....	502,420	4.93	2,481,865	843,815	-----	-----	-----
Yellowstone.....	1,277,624	8.55	10,924,420	4,655,810	1,222	-----	-----
THE STATE.....	51,862,283	\$ 5.16	\$267,694,673	\$ 69,385,066	108,375	\$ 2.64	\$285,807

**ALL AGRICULTURAL LANDS, IMPROVEMENTS ON AGRICULTURAL LANDS,  
UNCLASSIFIED LANDS—1952**

**Tax Levies Extended Against 30% of Assessed Value**

	All Agricultural Lands			Improvements	Unclassified Lands		
	Acres	Av. Value	Value		Acres	Av. Value	Value
Beaverhead .....	1,083,713	\$ 4.18	\$ 4,531,411	\$ 969,926	.....	\$ .....	\$ .....
Big Horn .....	1,119,079	3.93	4,396,357	1,344,115	114	.....	.....
Blaine .....	1,484,267	4.27	6,341,252	1,654,882	133	.....	.....
Broadwater .....	465,184	5.51	2,564,911	872,850	.....	.....	.....
Carbon .....	686,715	10.02	6,882,001	1,449,157	.....	.....	.....
Carter .....	1,369,302	3.53	4,839,773	788,860	.....	.....	.....
Cascade .....	1,353,843	7.14	9,670,804	2,182,775	.....	.....	.....
Chouteau .....	2,044,697	5.94	12,152,695	1,973,950	.....	.....	.....
Custer .....	1,828,343	2.69	4,915,985	1,538,465	.....	.....	.....
Daniels .....	619,178	8.23	5,094,095	676,051	.....	.....	.....
Dawson .....	1,323,230	4.33	5,725,498	1,116,853	.....	.....	.....
Deer Lodge .....	282,913	6.05	1,712,115	418,595	.....	.....	.....
Fallon .....	820,001	3.96	3,247,962	908,930	.....	.....	.....
Fergus .....	2,066,141	6.44	13,299,652	2,663,451	.....	.....	.....
Flathead .....	589,035	9.32	5,489,115	4,056,455	.....	.....	.....
Gallatin .....	921,160	9.94	9,151,923	2,672,129	.....	.....	.....
Garfield .....	2,067,249	2.03	4,201,274	349,288	.....	.....	.....
Glacier .....	430,033	5.74	2,469,685	796,333	.....	.....	.....
Golden Valley .....	660,274	3.21	2,122,104	134,140	.....	.....	.....
Granite .....	312,048	7.11	2,219,275	748,841	921	12.02	11,070
Hill .....	1,534,339	5.58	8,555,423	1,969,988	.....	.....	.....
Jefferson .....	410,623	2.59	1,062,553	520,915	.....	.....	.....
Judith Basin .....	163,764	9.89	7,552,445	1,085,745	.....	.....	.....
Lake .....	330,316	13.16	4,347,640	2,411,000	.....	.....	.....
Lewis and Clark .....	935,203	4.02	3,760,315	2,110,725	.....	.....	.....
Liberty .....	801,161	7.12	5,702,054	539,225	.....	.....	.....
Lincoln .....	270,857	4.05	1,096,125	578,117	.....	.....	.....
Madison .....	1,061,454	4.22	4,477,957	1,029,125	.....	.....	.....
McCone .....	1,319,100	4.40	5,806,075	824,515	.....	.....	.....
Meagher .....	960,731	3.61	3,471,327	553,949	.....	.....	.....
Mineral .....	65,052	4.59	298,277	176,715	17,460	5.02	87,585
Missoula .....	512,847	5.45	2,793,959	2,470,749	.....	.....	.....
Musselshell .....	986,017	2.54	2,502,655	603,713	.....	.....	.....
Park .....	778,849	5.91	4,605,288	2,066,771	37,781	1.67	62,944
Petroleum .....	589,550	2.69	1,584,315	131,746	.....	.....	.....
Phillips .....	1,504,136	3.46	5,202,042	854,925	.....	.....	.....
Pondera .....	723,551	10.18	7,366,690	3,140,370	.....	.....	.....
Powder River .....	1,346,318	3.18	4,287,435	749,990	.....	.....	.....
Powell .....	660,605	6.04	3,990,991	929,600	40,229	3.61	145,165
Prairie .....	572,086	4.43	2,535,504	559,541	.....	.....	.....
Ravalli .....	378,144	11.39	4,217,496	2,813,398	.....	.....	.....
Richland .....	1,176,629	4.53	5,334,125	1,149,280	.....	.....	.....
Roosevelt .....	753,461	6.17	4,647,405	1,486,967	.....	.....	.....
Rosebud .....	2,412,367	2.20	5,305,880	1,877,120	.....	.....	.....
Sanders .....	403,809	4.12	1,662,744	791,760	768	.87	670
Sheridan .....	904,699	7.63	6,906,216	2,029,018	.....	.....	.....
Silver Bow .....	149,145	3.93	585,640	716,690	.....	.....	.....
Stillwater .....	885,465	6.11	5,408,552	1,415,659	.....	.....	.....
Sweet Grass .....	834,156	4.89	4,079,027	1,071,936	.....	.....	.....
Teton .....	1,062,869	7.80	8,308,860	2,716,912	.....	.....	.....
Toole .....	1,084,710	4.25	4,611,355	589,091	.....	.....	.....
Treasure .....	476,184	4.06	1,934,185	263,760	.....	.....	.....
Valley .....	1,258,920	5.23	6,579,920	1,484,970	.....	.....	.....
Wheatland .....	759,312	4.15	3,152,148	485,985	.....	.....	.....
Wibaux .....	503,053	4.95	2,497,725	854,135	.....	.....	.....
Yellowstone .....	1,282,008	8.54	10,948,610	4,936,050	1,221	.....	.....
<b>THE STATE .....</b>	<b>51,977,895</b>	<b>\$ 5.16</b>	<b>\$268,196,845</b>	<b>\$75,306,192</b>	<b>98,627</b>	<b>\$ 3.12</b>	<b>\$307,434</b>
1943 .....	48,389,565	\$ 5.05	\$244,197,009	\$45,869,678	97,192	\$ 2.91	\$283,170
1944 .....	49,358,476	5.02	247,724,693	46,808,338	96,080	2.84	272,485
1945 .....	49,903,092	5.03	250,825,188	47,461,739	83,044	2.37	196,863
1946 .....	50,712,339	5.00	253,349,337	49,042,803	71,375	2.49	177,554
1947 .....	51,145,454	5.01	256,175,129	52,802,099	105,572	2.51	265,469
1948 .....	51,311,500	5.13	263,138,178	55,540,453	90,075	2.92	263,455
1949 .....	51,451,123	5.17	266,200,718	60,422,483	79,426	3.12	247,519
1950 .....	51,602,341	5.16	266,087,015	64,204,279	84,676	3.83	324,712
1951 .....	51,862,283	5.16	267,694,673	69,385,066	108,375	2.64	285,807
1952 .....	51,977,895	5.16	268,196,845	75,306,192	98,627	3.12	307,434

## TIMBER LANDS AND INDUSTRIAL SITES AND IMPROVEMENTS—1951

## Tax Levies Extended Against 30% of Assessed Value

	Timber Lands			Industrial Sites & Improvements			
	Acres	Av. Value	Value	Acres	Av. Value	Value	Improvements
Beaverhead					\$	\$	\$
Big Horn				83	142.89	11,860	38,220
Blaine				81	21.79	1,765	798,950
Broadwater							109,715
Carbon	580	5.24	3,040				113,325
Carter							
Cascade				6,990	95.13	664,969	7,863,782
Chouteau							213,170
Custer							246,045
Daniels							142,750
Dawson							217,392
Deer Lodge				1,774	38.65	68,568	10,452,313
Fallon							80,860
Fergus							523,133
Flathead	123,660	12.48	1,543,780	733	35.22	25,815	986,600
Gallatin				3,054	30.45	92,985	1,303,145
Garfield							
Glacier				182	11.76	2,140	103,648
Golden Valley							
Granite	43,108	3.10	133,777	24	70.21	1,685	234,510
Hill				1,436	45.01	64,643	614,087
Jefferson							
Judith Basin				128	58.54	7,435	153,855
Lake	81,504	6.08	495,425				
Lewis and Clark	14,151	5.90	83,533	2,604	24.06	62,645	1,774,760
Liberty							
Lincoln	235,964	9.84	2,320,920	584	26.68	15,584	510,405
Madison							5,375
McCone							65,360
Meagher							
Mineral	39,854	7.49	298,460			2,250	
Missoula	239,850	6.67	1,600,549	513	100.78	51,702	849,245
Musselshell							42,148
Park	25,000	2.88	72,000	134	38.28	5,130	245,650
Petroleum							
Phillips							178,045
Pondera				35	47.43	1,660	245,680
Powder River							
Powell	42,073	7.69	323,545				
Prairie							25,090
Ravalli	1,389	9.42	13,080	128	27.05	3,463	50,000
Richland				20	4.00	800	491,700
Roosevelt							222,300
Rosebud							274,240
Sanders	127,612	10.17	1,297,555	1,252	30.72	38,460	256,870
Sheridan				1,102	22.84	25,175	352,757
Silver Bow	1,176	2.08	2,445	771	23.46	18,085	209,335
Stillwater							141,131
Sweet Grass							
Teton				2	25.00	50	280,040
Toole				1,021	12.85	13,116	529,907
Treasure							8,400
Valley							260,555
Wheatland				279	6.54	1,825	88,275
Wibaux							49,790
Yellowstone				998	185.80	185,500	12,340,250
PUBLIC UTILITIES				8,724	128.30	1,119,290	38,975,689
THE STATE	975,921	\$ 8.39	\$8,188,109	59,796	\$ 41.58	\$ 2,486,600	\$82,668,497

## TIMBER LANDS AND INDUSTRIAL SITES AND IMPROVEMENTS—1952

## Tax Levies Extended Against 30% of Assessed Value

	Timber Lands			Industrial Sites & Improvements			
	Acres	Av. Value	Value	Acres	Av. Value	Value	Improvements
Beaverhead		\$	\$		\$	\$	\$ 38,220
Big Horn				83	105.54	8,760	793,650
Blaine				82	4.66	3,825	115,850
Broadwater							103,390
Carbon	580	4.38	2,540				
Carter							
Cascade				5,050	103.69	523,639	7,061,022
Chouteau							209,370
Custer							284,700
Daniels							132,050
Dawson							218,530
Deer Lodge				1,804	3.88	70,058	10,629,773
Fallon						82,380	
Fergus							522,075
Flathead	144,469	12.67	1,830,630	1,152	28.78	33,155	906,120
Gallatin				2,983	30.56	90,575	1,403,290
Garfield							
Glacier				142	16.06	2,280	94,998
Golden Valley							20,000
Granite	34,811	3.42	119,163			134	231,044
Hill				2,843	23.14	65,797	247,181
Jefferson							
Judith Basin				131	5.74	7,515	136,260
Lake	82,938	6.20	514,285				
Lewis and Clark	13,762	5.34	73,422	3,056	2.26	68,945	595,050
Liberty							
Lincoln	247,752	10.13	2,509,890	529	30.90	16,346	649,919
Madison							
McCone							46,000
Meagher							
Mineral	40,591	7.46	302,676				
Missoula	234,890	7.26	1,705,280	500	93.80	46,902	847,795
Musselshell							46,155
Park	25,000	2.88	72,000	174	70.46	12,260	261,765
Petroleum							200
Phillips							183,083
Pondera				21	272.86	5,730	350,110
Powder River							
Powell	41,840	8.48	354,921				12,019
Prairie							29,890
Ravalli	1,679	8.62	14,480	128	27.05	3,463	50,000
Richland				20	40.00	800	469,750
Roosevelt							249,500
Rosebud							285,960
Sanders	122,911	10.67	1,311,795	1,677	18.00	30,180	234,540
Sheridan				1,090	22.76	24,810	124,270
Silver Bow	1,176	2.08	2,445	1,099	17.54	19,280	263,750
Stillwater							152,956
Sweet Grass							
Teton				4	37.50	150	268,595
Toole				1,091	12.50	13,644	546,909
Treasure							8,400
Valley						400	251,830
Wheatland				280	5.36	1,500	83,500
Wibaux							60,490
Yellowstone				997	190.12	189,550	12,877,425
PUBLIC UTILITIES				74,286	15.95	1,184,902	38,025,809
THE STATE	992,399	\$ 8.88	\$ 8,813,527	99,222	\$ 25.27	\$ 2,506,980	\$80,483,193
1943	1,238,078	\$ 8.16	\$10,103,188	137,894	\$23.16	\$ 3,193,825	\$66,503,738
1944	1,128,631	8.37	9,443,208	135,514	20.71	2,806,295	67,336,768
1945	1,166,136	8.11	9,461,128	134,879	21.63	2,917,114	68,241,207
1946	1,147,640	8.06	9,254,567	128,389	21.89	2,810,770	67,937,923
1947	1,095,961	8.37	9,174,593	256,570	11.11	2,850,219	65,066,273
1948	1,063,140	8.34	8,866,338	123,820	23.26	2,879,754	68,954,849
1949	1,035,071	8.26	8,545,912	102,263	26.78	2,738,358	77,747,627
1950	1,000,740	8.29	8,349,909	92,906	29.63	2,752,942	79,935,157
1951	975,921	8.39	8,188,109	83,724	29.70	2,486,600	82,668,497
1952	992,399	8.88	8,813,527	99,222	25.27	2,506,980	80,483,193

**PATENTED MINING CLAIMS AND IMPROVEMENTS AND RESERVED  
RIGHTS OF ENTRY—1951**

**Tax Levies Extended Against 100% of Assessed Value of Claims and Reservations  
and 30% of Assessed Value of Improvements**

	Patented Mining Claims				Reserved Rights of Entry		
	Acres	Av. Value	Value	Improvements	Acres	Av. Value	Value
Beaverhead	8,884	\$ 4.15	\$ 36,905	\$ 26,590			
Big Horn					17,604	.20	3,521
Blaine							
Broadwater	7,959	4.27	33,997	31,485	37,718	.15	5,483
Carbon	10,093	19.97	201,552	41,400	14,843	.25	3,710
Carter					116,172	.25	29,043
Cascade	5,859	5.05	29,615	28,215	13,934	.63	8,777
Chouteau							
Custer							94,708
Daniels							
Dawson					236,265	.25	59,064
Deer Lodge	11,187	3.05	34,080		449	.50	225
Fallon			44,176				
Fergus	3,995	4.98	19,900	7,095	151,858	.21	31,163
Flathead							
Gallatin							
Garfield					333,860	.25	83,472
Glacier							
Golden Valley	640	15.07	9,644		55,300	.25	13,728
Granite	17,143	4.25	72,833	47,712			930
Hill							
Jefferson	37,830	4.17	157,585	62,961	4,722	.50	2,364
Judith Basin	4,052	4.34	17,605	30,150	64,031	.35	22,437
Lake							
Lewis and Clark	26,618	3.30	87,950				
Liberty	417	4.48	1,869		4,680	.25	1,170
Lincoln	4,563	3.31	15,104	6,110	3,746	.50	1,882
Madison	46,095	2.16	99,594	63,662			
McCone					167,397	.25	41,858
Meagher	2,804	3.75	10,501				1,642
Mineral	4,070	3.52	14,318	510	8,458	1.00	8,449
Missoula	2,761	4.47	12,329	6,925	35,410	1.00	35,410
Musselshell	3,840	34.36	131,936				118,285
Park	6,687	4.43	29,638	76,800	16,343	.25	4,086
Petroleum							
Phillips	982	8.45	8,302				
Pondera							
Powder River					208,605	.25	52,729
Powell	24,342	1.82	44,371				
Prairie					161,603	.25	40,400
Ravalli	1,028	2.68	2,750		3,889	1.00	3,889
Richland					122,393	.25	30,600
Roosevelt							
Rosebud							146,849
Sanders	1,843	4.96	9,145	2,230	5,164	1.00	5,164
Sheridan	115	15.65	1,800				
Silver Bow	38,039	4.27	162,580	3,238,850			
Stillwater	1,055	6.16	6,494	4,550	24,168	.25	6,041
Sweet Grass					49,967	.25	12,487
Teton					7,438	.88	6,571
Toole							
Treasure					24,380	.25	6,097
Valley							
Wheatland					29,885	.25	7,473
Wibaux							19,152
Yellowstone					51,113	.25	12,782
PUBLIC UTILITIES							
THE STATE	272,901	\$ 4.75	\$ 1,296,573	\$ 3,675,245	1,971,395	\$ .47	\$921,641

**PATENTED MINING CLAIMS AND IMPROVEMENTS AND RESERVED  
RIGHTS OF ENTRY—1952**

**Tax Levies Extended Against 100% of Assessed Value of Claims and Reservations  
and 30% of Assessed Value of Improvements**

	Acres	Patented Mining Claims			Reserved Rights of Entry		
		Av. Value	Value	Improvements	Acres	Av. Value	Value
Beaverhead .....	8,896	\$ 4.16	\$ 36,990	\$ 24,670	18,884	\$ .20	\$ 3,777
Big Horn .....							
Blaine .....							
Broadwater .....	7,934	4.26	33,815	32,135	44,207	.15	6,303
Carbon .....	11,656	17.57	204,747	48,400	14,397	.25	3,608
Carter .....					66,844	.25	16,711
Cascade .....	6,097	5.06	30,825	26,520	15,298	.50	7,649
Chouteau .....							
Custer .....					247,380	.25	98,952
Daniels .....							
Dawson .....					270,726	.25	68,857
Deer Lodge .....	11,215	3.05	34,170		449	.50	225
Fallon .....					185,084	.25	46,271
Fergus .....	4,647	4.55	21,160	7,095	153,180	.19	29,784
Flathead .....					8,563	1.00	8,565
Gallatin .....					7,262	.25	1,815
Garfield .....					344,997	.25	86,256
Glacier .....							
Golden Valley .....			9,644		48,496	.32	15,645
Granite .....	16,467	4.45	73,202	91,247	230	1.67	383
Hill .....							
Jefferson .....	38,887	4.19	162,870	60,861	4,722	.50	2,361
Judith Basin .....	5,076	3.54	17,990	29,150	63,491	.35	22,297
Lake .....							
Lewis and Clark .....	21,902	4.04	88,505				
Liberty .....	417	4.48	1,869		4,680	.25	1,170
Lincoln .....	3,726	3.66	13,637	6,910	3,865	.48	1,874
Madison .....	47,544	2.11	100,466	57,085			
McCone .....					181,584	.25	45,324
Meagher .....	2,870	3.64	10,454				1,642
Mineral .....	4,669	3.38	15,803		8,475	1.00	8,467
Missoula .....	2,642	4.67	12,331	6,925	38,268	.99	37,963
Musselshell .....	2,662	46.72	124,368		271,515	.46	125,128
Park .....	6,556	4.51	29,638	72,565	17,031	.25	4,258
Petroleum .....					38,599	.16	6,014
Phillips .....	1,449	5.00	7,247				
Pondera .....							
Powder River .....					214,691	.25	54,232
Powell .....	16,630	2.66	44,272				
Prairie .....					164,412	.25	41,103
Ravalli .....	1,028	2.68	2,750		6,378	1.00	6,378
Richland .....					133,764	.25	33,440
Roosevelt .....							
Rosebud .....							137,145
Sanders .....	1,839	4.97	9,145	1,450	2,902	1.00	2,902
Sheridan .....	115	15.65	1,800				
Silver Bow .....	38,565	4.22	162,870	3,566,235			
Stillwater .....	1,324	4.84	6,407	4,550	24,168	.25	6,121
Sweet Grass .....					49,967	.25	12,487
Teton .....					7,710	1.00	7,711
Toole .....							
Treasure .....					25,023	.25	6,257
Valley .....							
Wheatland .....					38,872	.25	9,718
Wibaux .....					83,932	.25	21,007
Yellowstone .....					53,115	.25	13,283
<b>THE STATE .....</b>	<b>264,813</b>	<b>\$ 4.75</b>	<b>\$1,256,975</b>	<b>\$4,035,798</b>	<b>\$2,863,161</b>	<b>\$ .35</b>	<b>\$1,003,083</b>
1943 .....	262,705	\$ 4.77	\$1,253,342	\$3,693,936	\$1,318,858	\$ .32	\$ 424,049
1944 .....	239,881	5.22	1,251,891	3,515,140	1,516,159	.30	456,229
1945 .....	235,133	5.30	1,246,980	3,406,995	1,760,688	.30	522,844
1946 .....	238,224	5.28	1,258,750	3,313,590	2,034,817	.29	591,580
1947 .....	237,604	5.31	1,261,588	3,438,618	2,045,217	.34	688,581
1948 .....	252,085	4.93	1,243,141	3,516,066	2,114,786	.37	768,598
1949 .....	269,232	4.67	1,257,054	3,482,162	1,998,268	.42	839,366
1950 .....	297,429	4.25	1,262,697	3,636,718	2,213,284	.41	909,079
1951 .....	272,901	4.75	1,296,573	3,675,245	1,971,395	.46	921,641
1952 .....	264,813	4.75	1,256,975	4,035,798	2,863,161	.35	1,003,083

**TOTAL OF ALL LANDS AND IMPROVEMENTS AND VALUE OF CITY AND  
TOWN LOTS AND IMPROVEMENTS—1951**

	All Lands			Improvements	City and Town Lots	
	Acres	Av. Value	Value		Value	Improvements
Beaverhead .....	1,092,063	\$ 4.08	\$ 4,459,816	\$ 1,003,673	\$ 627,638	\$ 2,003,562
Big Horn .....	1,094,978	3.96	4,337,778	2,065,745	246,460	1,794,840
Blaine .....	1,485,382	4.27	6,341,280	1,774,130	428,770	1,741,785
Broadwater .....	482,859	5.62	2,715,539	972,765	119,155	855,800
Carbon .....	697,137	10.15	7,078,326	1,438,705	798,522	2,473,580
Carter .....	1,365,871	3.56	4,857,489	739,421	56,963	425,341
Cascade .....	1,367,729	7.55	10,323,200	10,087,582	6,398,785	33,105,530
Chouteau .....	2,039,906	5.95	12,139,347	2,164,522	304,112	1,303,219
Custer .....	1,921,973	2.60	4,991,583	1,733,780	1,588,227	7,672,926
Daniels .....	614,808	8.25	5,072,430	804,310	123,245	903,303
Dawson .....	1,320,886	4.38	5,780,417	1,271,097	942,028	3,366,386
Deer Lodge .....	295,862	6.13	1,812,253	10,820,113	1,716,780	7,061,395
Fallon .....	814,524	3.97	3,273,968	990,220	209,980	951,820
Fergus .....	2,065,854	6.46	13,345,213	3,103,813	1,760,840	4,724,727
Flathead .....	742,565	10.01	7,430,985	5,109,855	2,991,365	9,883,565
Gallatin .....	922,947	10.01	9,237,877	3,899,365	2,025,285	11,034,625
Garfield .....	2,061,504	2.08	4,282,633	342,945	43,856	173,205
Glacier .....	425,056	5.48	2,329,730	851,735	721,520	3,102,311
Golden Valley .....	656,030	3.27	2,143,249	131,335	40,285	153,855
Granite .....	372,378	6.85	2,552,365	953,254	123,300	822,912
Hill .....	1,531,062	5.62	8,605,796	2,153,780	2,090,382	6,632,283
Jefferson .....	446,355	2.70	1,205,734	557,826	98,740	622,015
Judith Basin .....	767,368	9.92	7,609,767	1,208,255	112,095	609,975
Lake .....	410,599	11.69	4,800,945	2,234,810	693,315	2,060,705
Lewis and Clark .....	982,073	4.08	4,010,103	2,768,485	3,341,875	15,611,570
Liberty .....	799,629	7.05	5,639,167	528,300	88,415	622,515
Lincoln .....	524,290	6.56	3,441,719	1,052,707	480,881	1,549,935
Madison .....	1,084,533	4.23	4,584,845	1,054,317	187,289	987,145
McCone .....	1,305,075	4.44	5,795,778	828,610	108,040	330,730
Meagher .....	963,601	3.71	3,572,969	560,665	175,782	721,584
Mineral .....	122,873	5.46	670,820	178,424	46,137	261,565
Missoula .....	753,157	5.94	4,477,084	2,971,600	4,979,290	18,919,620
Musselshell .....	988,214	2.80	2,765,397	618,492	198,453	1,792,979
Park .....	849,175	5.63	4,783,268	2,316,912	1,734,350	7,213,602
Petroleum .....	590,499	2.69	1,586,538	209,388	25,826	138,845
Phillips .....	1,462,153	3.47	5,071,728	904,070	250,941	1,335,990
Pondera .....	715,751	10.21	7,305,290	2,218,040	555,600	2,632,620
Powder River .....	1,346,863	3.22	4,337,044	680,290	26,760	328,305
Powell .....	745,780	6.12	4,504,238	767,205	609,204	1,765,911
Prairie .....	564,957	4.48	2,529,082	571,200	95,890	788,840
Ravalli .....	382,562	11.08	4,240,083	2,839,004	406,775	2,633,133
Richland .....	1,776,688	4.53	5,366,290	1,611,380	297,308	2,456,905
Roosevelt .....	755,644	6.14	4,636,656	1,627,252	328,158	2,466,625
Rosebud .....	2,411,105	2.26	5,449,529	2,085,450	435,985	1,932,365
Sanders .....	514,296	5.71	2,935,062	1,058,505	302,815	1,508,340
Sheridan .....	905,491	7.64	6,921,913	1,928,043	261,025	1,581,087
Silver Bow .....	191,435	4.02	769,230	4,145,415	8,731,655	23,361,525
Stillwater .....	884,560	6.12	5,415,394	1,476,282	200,555	1,461,165
Sweet Grass .....	832,945	4.93	4,104,143	1,065,951	266,572	1,296,855
Teton .....	1,057,990	7.83	8,288,606	2,870,643	266,563	1,938,079
Toole .....	1,081,377	4.25	4,593,366	1,064,403	456,821	2,220,015
Treasure .....	463,145	4.10	1,898,227	252,170	48,190	252,190
Valley .....	1,256,289	5.22	6,560,195	1,652,005	652,060	2,356,959
Wheatland .....	753,298	4.18	3,148,910	545,210	156,508	1,251,140
Wibaux .....	502,420	4.98	2,501,017	893,605	75,855	405,575
Yellowstone .....	1,279,844	8.69	11,122,702	16,996,060	9,281,580	38,063,600
PUBLIC UTILITIES .....	59,796	\$ 18.72	\$ 1,119,290	\$ 38,975,689	576,997	2,511,247
THE STATE .....	53,303,204	\$ 5.27	\$280,873,403	\$155,728,808	\$59,911,803	\$246,178,226

**TOTAL OF ALL LANDS AND IMPROVEMENTS AND VALUE OF CITY AND  
TOWN LOTS AND IMPROVEMENTS—1952**

	All Lands			City and Town Lots		
	Acres	Av. Value	Value	Improvements	Value	Improvements
Beaverhead	1,092,609	\$ 4.18	\$ 4,568,401	\$ 1,032,816	\$ 624,118	\$ 2,063,362
Big Horn	1,119,276	3.94	4,408,894	2,137,765	247,100	1,862,965
Blaine	1,484,482	4.27	6,345,077	1,770,732	428,705	1,780,710
Broadwater	473,118	5.51	2,605,029	1,008,375	120,420	894,830
Carbon	698,951	10.15	7,092,896	1,497,557	799,726	2,536,444
Carter	1,369,302	3.55	4,856,484	788,860	57,181	451,531
Cascade	1,364,990	7.50	10,232,917	9,270,317	6,690,969	35,967,610
Chouteau	2,044,697	5.94	12,152,695	2,183,320	307,258	1,324,519
Custer	1,828,343	2.74	5,014,937	1,823,165	1,594,421	8,019,150
Daniels	619,178	8.23	5,094,095	808,101	123,935	927,516
Dawson	1,323,230	4.38	5,794,355	1,335,383	945,153	3,580,753
Deer Lodge	295,932	6.14	1,816,568	11,048,368	1,725,875	7,262,395
Fallon	820,001	4.12	3,376,613	908,930	209,780	978,820
Fergus	2,070,788	6.45	13,350,596	3,192,621	1,757,639	4,931,470
Flathead	734,656	10.02	7,361,465	4,962,575	2,738,145	11,140,205
Gallatin	924,143	10.00	9,244,313	4,075,410	2,027,480	11,336,390
Garfield	2,067,249	2.07	4,287,530	349,288	44,094	172,105
Glacier	430,175	5.75	2,471,965	891,331	737,298	3,155,220
Golden Valley	660,274	3.25	2,147,393	154,140	40,021	153,615
Granite	364,247	6.65	2,423,227	1,071,132	122,553	830,129
Hill	1,537,182	5.61	8,621,220	2,217,169	2,122,506	7,041,453
Jefferson	449,510	2.73	1,227,784	581,776	99,939	639,965
Judith Basin	768,971	9.88	7,600,247	1,251,155	113,490	634,055
Lake	413,254	11.76	4,861,925	2,411,000	658,990	2,051,930
Lewis and Clark	973,923	4.09	3,991,187	2,705,775	3,388,430	16,744,505
Liberty	801,578	7.12	5,705,093	539,225	90,050	643,730
Lincoln	522,864	6.96	3,637,872	1,234,946	544,569	1,669,744
Madison	1,108,998	4.13	4,578,423	1,086,210	198,470	989,090
McCone	1,319,100	4.44	5,851,399	870,515	102,795	356,855
Meagher	963,601	3.62	3,483,423	553,949	169,344	745,992
Mineral	127,772	5.58	712,808	176,715	51,997	342,425
Missoula	750,879	6.12	4,596,435	3,325,469	4,987,940	19,540,085
Musselshell	988,679	2.68	2,752,151	649,868	212,139	1,812,406
Park	848,360	5.64	4,786,388	2,401,101	1,729,317	7,395,636
Petroleum	589,550	2.70	1,590,329	131,946	25,611	145,485
Phillips	1,505,585	3.46	5,209,289	1,038,008	249,976	1,551,803
Pondera	723,572	10.19	7,372,420	3,490,480	574,280	3,066,220
Powder River	1,346,318	3.22	4,341,667	749,900	26,740	341,500
Powell	759,304	5.97	4,535,349	941,619	587,571	1,874,624
Prairie	572,086	4.50	2,576,607	589,431	97,655	794,000
Ravalli	380,979	11.59	4,244,567	2,863,398	411,841	2,709,910
Richland	1,176,649	4.56	5,368,365	1,619,030	249,124	2,583,035
Roosevelt	753,461	6.17	4,647,405	1,736,467	334,647	2,708,485
Rosebud	2,412,367	2.26	5,443,025	2,163,080	434,945	1,959,225
Sanders	531,004	5.68	3,017,436	1,027,750	310,680	1,533,120
Sheridan	905,904	7.65	6,932,826	2,153,288	261,190	1,549,570
Silver Bow	189,985	4.05	770,235	4,906,675	8,760,320	23,970,530
Stillwater	886,789	6.11	5,421,080	1,573,165	199,237	1,525,710
Sweet Grass	834,156	4.90	4,091,514	1,071,936	270,021	1,336,815
Teton	1,062,873	7.77	8,316,721	2,985,507	266,477	2,037,749
Toole	1,085,801	4.26	4,624,999	1,136,000	453,406	2,390,329
Treasure	476,184	4.07	1,940,442	272,160	47,670	256,720
Valley	1,258,920	5.23	6,580,320	1,736,800	664,453	2,455,774
Wheatland	759,592	4.16	3,163,366	569,485	154,532	1,271,140
Wibaux	503,053	4.99	2,508,732	914,625	71,945	424,570
Yellowstone	1,284,226	8.68	11,151,443	17,813,475	9,487,735	41,901,790
PUBLIC UTILITIES	74,286	15.95	1,184,902	38,025,809	588,054	2,687,776
THE STATE	53,432,956	\$ 5.28	\$282,084,844	\$159,825,093	\$ 60,339,957	\$261,053,490
1943	50,125,434	\$ 5.18	\$259,454,583	\$116,067,352	\$ 52,095,074	\$164,430,177
1944	50,958,582	5.14	261,954,801	117,660,246	52,141,755	165,528,728
1945	51,522,284	5.15	265,170,117	119,109,941	52,454,863	166,243,176
1946	52,297,967	5.11	267,442,558	120,294,316	53,173,682	171,765,280
1947	52,841,161	5.12	270,415,579	121,306,990	55,182,493	184,237,887
1948	52,840,720	5.25	277,177,464	127,961,998	56,098,349	197,514,829
1949	52,937,115	5.29	279,828,927	141,652,272	56,799,692	212,884,856
1950	53,078,092	5.27	279,686,354	147,776,154	57,445,267	227,961,331
1951	53,303,204	5.25	279,873,403	155,728,808	59,911,803	246,178,226
1952	53,432,956	5.28	282,084,844	159,825,093	60,339,957	261,053,490

**VALUE OF ALL REAL ESTATE AND IMPROVEMENTS, INCLUDING  
CITY AND TOWN LOTS—1951**

	Real Estate	Improvements	Total
Beaverhead.....	\$ 5,087,454	\$ 3,007,235	\$ 8,094,689
Big Horn.....	4,584,238	3,860,585	8,444,823
Blaine.....	6,770,050	3,515,915	10,285,965
Broadwater.....	2,834,694	1,828,565	4,663,259
Carbon.....	7,876,848	3,912,285	11,789,133
Carter.....	4,914,452	1,164,762	6,079,214
Cascade.....	16,721,985	43,193,112	59,915,097
Chouteau.....	12,443,459	3,467,741	15,911,200
Custer.....	6,579,810	9,406,706	15,986,516
Daniels.....	5,195,675	1,707,613	6,903,288
Dawson.....	6,722,445	4,637,483	11,359,928
Deer Lodge.....	3,529,033	17,881,508	21,410,541
Fallon.....	3,483,948	1,942,040	5,425,988
Fergus.....	15,106,053	7,828,540	22,934,593
Flathead.....	10,422,350	14,993,420	25,415,770
Gallatin.....	11,263,162	14,933,990	26,197,152
Garfield.....	4,326,489	516,150	4,842,639
Glacier.....	3,051,250	3,950,046	7,005,296
Golden Valley.....	2,183,534	285,190	2,468,724
Granite.....	2,675,665	1,776,166	4,451,831
Hill.....	10,696,178	8,786,063	19,482,241
Jefferson.....	1,304,474	1,179,841	2,484,315
Judith Basin.....	7,721,862	1,818,230	9,540,092
Lake.....	5,494,260	4,295,515	9,787,775
Lewis and Clark.....	7,351,978	18,380,055	25,732,033
Liberty.....	5,727,582	1,150,815	6,878,397
Lincoln.....	3,922,600	2,602,642	6,525,242
Madison.....	4,772,134	2,041,462	6,813,596
McCone.....	5,903,818	1,159,340	7,063,158
Meagher.....	3,748,751	1,282,249	5,031,000
Mineral.....	716,957	439,989	1,156,946
Missoula.....	9,456,374	21,891,220	31,347,594
Musselshell.....	2,963,850	2,411,471	5,375,321
Park.....	6,517,618	9,530,514	16,048,132
Petroleum.....	1,612,364	348,233	1,960,597
Phillips.....	5,322,669	2,240,060	7,562,729
Pondera.....	7,860,890	4,850,660	12,711,550
Powder River.....	4,363,804	1,008,595	5,372,399
Powell.....	5,113,442	2,533,116	7,646,558
Prairie.....	2,624,972	1,360,040	3,985,012
Ravalli.....	4,646,858	5,472,137	10,118,995
Richland.....	5,663,598	4,068,285	9,731,883
Roosevelt.....	4,964,814	4,093,877	9,058,691
Rosebud.....	5,885,514	4,017,815	9,903,329
Sanders.....	3,237,877	2,566,845	5,804,722
Sheridan.....	7,182,938	3,509,130	10,692,068
Silver Bow.....	9,500,885	27,506,940	37,007,825
Stillwater.....	5,615,949	2,937,447	8,553,396
Sweet Grass.....	4,370,715	2,362,806	6,733,521
Teton.....	8,555,169	4,808,722	13,363,891
Toole.....	5,050,187	3,284,418	8,334,605
Treasure.....	1,946,417	504,360	2,450,777
Valley.....	7,212,255	4,008,964	11,221,219
Wheatland.....	3,305,418	1,796,350	5,101,768
Wibaux.....	2,576,872	1,299,180	3,876,052
Yellowstone.....	20,404,282	55,059,660	75,463,942
PUBLIC UTILITIES.....	1,696,287	41,486,936	43,183,223
THE STATE.....	\$340,785,206	\$401,907,034	\$742,692,240

TOTAL OF ALL REAL ESTATE AND IMPROVEMENTS, INCLUDING CITY  
AND TOWN LOTS—1952

	Real Estate	Improvements	Total
Beaverhead .....	\$ 5,192,519	\$ 3,096,178	\$ 8,288,697
Big Horn .....	4,655,994	4,000,730	8,656,724
Blaine .....	6,773,782	3,551,442	10,325,224
Broadwater .....	2,725,449	1,903,205	4,628,654
Carbon .....	7,892,622	4,034,001	11,926,623
Carter .....	4,913,665	1,240,391	6,154,056
Cascade .....	16,923,886	45,237,927	62,161,813
Chouteau .....	12,459,953	3,507,839	15,967,792
Custer .....	6,609,358	9,842,315	16,451,673
Daniels .....	5,218,030	1,735,617	6,953,647
Dawson .....	6,739,508	4,916,136	11,655,644
Deer Lodge .....	3,542,443	18,310,763	21,853,206
Fallon .....	3,586,393	1,887,750	5,474,143
Fergus .....	15,108,235	8,124,091	23,232,326
Flathead .....	10,099,610	16,102,780	26,202,390
Gallatin .....	11,271,793	15,411,800	26,683,593
Garfield .....	4,331,624	521,393	4,853,017
Glacier .....	3,209,263	4,046,551	7,255,814
Golden Valley .....	2,187,414	307,755	2,495,169
Granite .....	2,545,780	1,901,261	4,447,041
Hill .....	10,743,726	9,258,622	20,002,348
Jefferson .....	1,327,723	1,221,741	2,549,464
Judith Basin .....	7,713,737	1,885,210	9,598,947
Lake .....	5,520,915	4,462,930	9,983,845
Lewis and Clark .....	7,379,617	19,450,280	26,829,897
Liberty .....	5,795,143	1,182,955	6,978,098
Lincoln .....	4,182,441	2,904,690	7,087,131
Madison .....	4,776,893	2,075,300	6,852,193
McCone .....	5,954,194	1,227,370	7,181,564
Meagher .....	3,652,767	1,299,941	4,952,708
Mineral .....	764,805	519,140	1,283,945
Missoula .....	9,584,375	22,865,554	32,449,929
Musselshell .....	2,964,290	2,462,274	5,426,564
Park .....	6,515,705	9,796,737	16,312,442
Petroleum .....	1,615,940	277,431	1,893,371
Phillips .....	5,459,265	2,589,811	8,049,076
Pondera .....	7,946,700	6,556,700	14,503,400
Powder River .....	4,368,407	1,091,400	5,459,807
Powell .....	5,122,920	2,816,243	7,939,163
Prairie .....	2,674,262	1,383,431	4,057,693
Ravalli .....	4,656,408	5,573,308	10,229,716
Richland .....	5,617,489	4,202,065	9,819,554
Roosevelt .....	4,982,052	4,444,952	9,427,004
Rosebud .....	5,877,970	4,122,305	10,000,275
Sanders .....	3,328,116	2,560,870	5,888,986
Sheridan .....	7,194,016	3,702,858	10,896,874
Silver Bow .....	9,530,555	28,877,205	38,407,760
Stillwater .....	5,620,317	3,098,875	8,719,192
Sweet Grass .....	4,361,535	2,408,751	6,770,286
Teton .....	8,583,198	5,023,256	13,606,454
Toole .....	5,078,405	3,526,329	8,604,734
Treasure .....	1,988,112	528,880	2,516,992
Valley .....	7,244,773	4,192,574	11,437,347
Wheatland .....	3,317,898	1,840,625	5,158,523
Wibaux .....	2,580,677	1,339,195	3,919,872
Yellowstone .....	20,639,178	59,715,265	80,354,443
PUBLIC UTILITIES .....	1,772,956	40,713,585	42,486,541
THE STATE .....	\$342,424,801	\$420,878,583	\$763,303,384
1943 .....	\$311,549,657	\$280,497,529	\$592,047,186
1944 .....	314,096,556	283,188,974	597,285,530
1945 .....	317,624,980	285,353,117	602,978,097
1946 .....	320,616,240	292,059,596	612,675,836
1947 .....	325,598,072	305,544,877	631,142,949
1948 .....	333,275,813	325,476,827	658,752,640
1949 .....	336,628,619	354,537,128	691,165,747
1950 .....	337,131,621	375,737,485	712,869,106
1951 .....	340,785,206	401,907,034	742,692,240
1952 .....	342,424,801	420,878,583	763,303,384

## HORSES AND MULES—1951

Tax Levies Extended Against 33 $\frac{1}{3}$ % of Assessed Value

	Number	Purebred Av. Value	Value	Number	Range and Unbroken Av. Value	Value
Beaverhead.....	18	\$113.89	\$ 2,050	2,441	\$ 15.08	\$ 36,825
Big Horn.....	23	100.00	2,300	793	15.05	11,935
Blaine.....	5	100.00	500	576	20.04	11,540
Broadwater.....	7	200.00	1,400	390	15.73	6,135
Carbon.....	39	102.05	3,980	837	15.51	12,980
Carter.....	7	100.00	700	1,035	15.00	15,525
Cascade.....	52	121.63	6,325	397	15.00	5,955
Chouteau.....	11	100.00	1,100	577	15.00	8,655
Custer.....	6	100.00	600	667	15.64	10,430
Daniels.....	60	79.17	4,750	826	15.02	12,405
Dawson.....	12	100.00	1,200	1,219	15.00	18,285
Deer Lodge.....	-----	-----	-----	92	16.74	1,540
Fallon.....	18	100.00	1,800	716	15.43	11,050
Fergus.....	14	110.71	1,550	1,080	15.00	16,200
Flathead.....	-----	-----	-----	605	19.14	11,580
Gallatin.....	12	100.00	1,200	842	20.55	17,300
Garfield.....	31	100.00	3,100	2,364	15.00	35,460
Glacier.....	18	8,361	1,505	283	17.97	5,085
Golden Valley.....	-----	-----	-----	333	15.00	4,995
Granite.....	1	100.00	100	465	15.22	7,075
Hill.....	-----	-----	-----	296	15.00	4,440
Jefferson.....	3	100.00	300	337	15.00	5,055
Judith Basin.....	1	100.00	100	403	18.45	7,435
Lake.....	194	77.19	14,975	1,417	15.00	21,255
Lewis and Clark.....	984	56.10	55,205	560	14.98	8,390
Liberty.....	-----	-----	-----	190	15.18	2,885
Lincoln.....	25	77.00	1,925	438	15.00	6,570
Madison.....	16	100.00	1,600	1,682	15.00	25,230
McCone.....	9	99.00	891	1,355	15.00	20,325
Meagher.....	7	100.00	700	779	15.27	11,895
Mineral.....	-----	-----	-----	180	17.25	3,105
Missoula.....	95	80.37	7,635	888	15.61	13,865
Musselshell.....	1	100.00	100	320	15.31	4,900
Park.....	45	100.00	4,500	817	15.27	12,475
Petroleum.....	177	75.00	13,275	560	15.00	8,400
Phillips.....	35	81.43	2,850	1,318	20.00	26,360
Pondera.....	14	103.59	1,450	466	21.23	9,892
Powder River.....	15	100.00	1,500	567	15.00	8,505
Powell.....	3	100.00	300	494	15.10	7,460
Prairie.....	126	75.40	9,500	601	14.98	9,005
Ravalli.....	18	100.00	1,800	833	15.00	12,495
Richland.....	21	70.00	1,470	831	17.09	14,205
Roosevelt.....	3	100.00	300	686	15.00	10,290
Rosebud.....	24	103.75	2,490	809	15.00	12,135
Sanders.....	19	100.00	1,900	780	15.85	12,360
Sheridan.....	6	133.33	800	337	19.07	6,425
Silver Bow.....	49	75.00	3,675	162	15.00	2,430
Stillwater.....	-----	-----	-----	454	16.72	7,590
Sweet Grass.....	6	120.00	720	516	15.00	7,740
Teton.....	253	74.74	18,910	852	15.00	12,780
Toole.....	22	128.18	2,820	267	15.00	4,005
Treasure.....	-----	-----	-----	73	15.00	1,095
Valley.....	7	114.29	800	1,077	15.00	16,155
Wheatland.....	-----	-----	-----	548	15.00	8,220
Wibaux.....	-----	-----	-----	442	15.65	6,920
Yellowstone.....	22	150.00	3,300	857	20.00	17,140
THE STATE.....	2,534	\$ 74.96	\$ 189,951	39,730	\$ 15.87	\$ 630,387

## HORSES AND MULES—1952

## Tax Levies Extended Against 33⅓% of Assessed Value

	Number	Purebred Av. Value	Value	Number	Range and Unbroken Av. Value	Value
Beaverhead	10	\$130.00	\$ 1,300	2,018	\$ 15.10	\$ 30,480
Big Horn	30	208.00	3,240	624	15.12	9,435
Blaine	4	100.00	400	523	15.32	8,010
Broadwater	11	190.91	2,100	390	16.45	6,415
Carbon	79	100.63	7,950	686	15.49	10,630
Carter	12	100.00	1,200	812	15.00	12,180
Cascade	34	152.94	5,200	413	15.00	6,195
Chouteau	14	100.00	1,400	515	15.00	7,725
Custer	7	114.29	800	527	16.01	8,435
Daniels	71	78.17	5,550	679	15.72	10,675
Dawson	9	94.44	850	973	15.00	14,595
Deer Lodge	38	78.42	2,980	88	17.21	1,515
Fallon	25	118.00	2,950	616	17.23	10,615
Fergus	25	118.00	2,950	1,039	15.00	15,585
Flathead	15	100.00	1,500	450	15.98	7,190
Gallatin	17	120.00	2,040	739	20.32	15,020
Garfield	64	75.78	4,850	2,069	15.00	31,035
Glacier	1	100.00	100	348	15.00	5,220
Golden Valley	1	100.00	100	265	15.00	3,975
Granite	5	100.00	500	462	15.00	6,930
Hill	1	100.00	100	271	15.00	4,065
Jefferson	180	77.36	13,925	189	15.02	2,840
Judith Basin	931	77.17	71,850	357	18.25	6,515
Lake	10	92.50	925	1,328	15.00	19,920
Lewis and Clark	13	105.00	1,365	498	15.10	7,520
Liberty	18	88.33	1,590	200	20.05	4,010
Lincoln	8	100.00	800	394	15.00	5,910
Madison	1	75.00	75	1,476	15.00	22,140
McCone	83	80.18	6,655	1,143	15.00	17,145
Meagher	18	91.67	1,650	517	15.62	8,070
Mineral	1	75.00	75	219	15.00	3,285
Missoula	1	75.00	75	780	15.34	11,965
Musselshell	18	91.67	1,650	316	15.57	4,920
Park	1	75.00	75	739	15.17	11,210
Petroleum	1	75.00	75	518	15.00	7,780
Phillips	23	83.70	1,925	1,215	20.00	24,300
Pondera	58	61.79	3,584	260	19.18	4,987
Powder River	12	100.00	1,200	480	15.00	7,200
Powell	4	100.00	400	400	15.00	6,000
Prairie	139	75.18	10,450	515	15.00	7,725
Ravalli	15	106.67	1,600	734	15.31	11,235
Richland	13	40.00	520	518	15.62	8,090
Roosevelt	2	100.00	200	473	15.00	7,095
Rosebud	19	117.63	2,235	772	15.00	11,580
Sanders	14	96.43	1,350	708	15.34	10,860
Sheridan	6	100.00	600	384	15.00	5,760
Silver Bow	4	75.00	300	137	15.00	2,055
Stillwater	9	100.00	900	399	16.88	6,735
Sweet Grass	252	75.40	19,000	484	15.10	7,310
Teton	26	129.81	3,375	796	15.00	11,940
Toole	11	100.00	1,100	266	15.00	3,990
Treasure	1	75.00	75	24	15.00	360
Valley	129	42.25	5,450	920	15.00	13,800
Wheatland	20	150.00	3,000	401	15.00	6,015
Wibaux	1	75.00	75	225	15.00	3,375
Yellowstone	1	75.00	75	705	20.00	14,100
THE STATE	2,465	81.56	\$201,034	33,997	\$ 15.70	\$ 533,667
1943	575	\$ 99.74	\$ 57,353	111,762	\$ 16.59	\$1,854,474
1944	741	99.61	73,809	102,842	16.22	1,668,520
1945	602	104.52	62,924	93,589	15.13	1,516,077
1946	677	103.32	69,948	81,799	16.17	1,323,006
1947	1,623	69.75	113,198	67,639	16.37	1,107,138
1948	1,638	73.26	119,992	61,432	16.08	987,589
1949	741	107.42	79,600	51,599	15.78	814,484
1950	1,891	82.91	157,759	46,018	15.79	726,870
1951	2,534	74.96	189,951	39,730	15.87	630,387
1952	2,465	81.56	201,034	33,997	15.70	533,667

## HORSES AND MULES—1951

Tax Levies Extended Against 33 $\frac{1}{3}$ % of Assessed Value

	Number	Work Horses Av. Value	Value	Number	All Horses Av. Value	Value
Beaverhead .....	3,131	\$ 39.88	\$ 124,865	5,590	\$ 29.29	\$ 163,740
Big Horn .....	2,285	47.02	107,430	3,101	39.23	121,665
Blaine .....	1,374	40.00	54,960	1,955	34.27	67,000
Broadwater .....	658	47.50	31,255	1,055	36.77	38,790
Carbon .....	1,256	41.87	52,590	2,132	32.62	69,550
Carter .....	1,676	40.00	67,040	2,718	30.63	83,265
Cascade .....	1,961	40.00	78,440	2,410	37.64	90,720
Chouteau .....	1,097	61.22	67,155	1,685	45.64	76,910
Custer .....	1,333	59.70	79,585	2,006	45.17	90,615
Daniels .....	199	40.00	7,960	1,085	23.15	25,115
Dawson .....	621	40.00	24,840	1,852	23.93	44,325
Deer Lodge .....	357	41.44	14,795	449	36.38	16,335
Fallon .....	533	41.60	22,175	1,267	27.64	35,025
Fergus .....	2,309	48.93	112,975	3,403	38.41	130,725
Flathead .....	811	45.91	37,230	1,416	34.47	48,810
Gallatin .....	2,175	43.80	95,265	3,029	37.56	113,765
Garfield .....	1,190	51.67	61,495	3,585	27.91	100,055
Glacier .....	327	40.32	13,185	628	31.49	19,775
Golden Valley .....	526	40.02	21,049	859	30.32	26,044
Granite .....	675	40.41	27,280	1,141	30.20	34,455
Hill .....	406	58.88	23,905	702	40.38	28,345
Jefferson .....	795	57.50	45,710	1,135	44.99	51,065
Judith Basin .....	894	38.24	34,190	1,298	32.15	41,725
Lake .....	1,019	40.00	40,760	2,630	29.27	76,990
Lewis and Clark .....	667	40.01	26,690	2,211	40.83	90,285
Liberty .....	70	40.00	2,800	260	21.87	5,685
Lincoln .....	426	40.00	17,040	889	28.72	25,535
Madison .....	1,548	46.95	72,685	3,246	30.66	99,515
McCone .....	871	39.00	33,969	2,235	24.69	55,185
Meagher .....	1,195	37.46	44,770	1,981	28.96	57,365
Mineral .....	81	44.32	3,590	261	25.65	6,695
Missoula .....	550	44.69	24,580	1,533	30.06	46,080
Musselshell .....	637	39.64	25,250	958	31.58	30,250
Park .....	1,466	45.16	66,205	2,328	35.73	83,180
Petroleum .....	320	40.00	12,800	1,057	32.62	34,475
Phillips .....	1,564	39.91	62,420	2,917	31.41	91,630
Pondera .....	204	41.99	8,566	684	29.10	19,908
Powder River .....	1,823	40.00	72,920	2,405	34.48	82,925
Powell .....	1,196	39.85	47,655	1,693	32.73	55,415
Prairie .....	457	40.47	18,495	1,184	31.25	37,000
Ravalli .....	1,163	41.00	47,685	2,014	30.77	61,980
Richland .....	305	40.00	12,200	1,157	24.09	27,875
Roosevelt .....	584	46.04	26,885	1,273	29.44	37,475
Rosebud .....	1,445	45.00	65,025	2,278	34.96	79,650
Sanders .....	487	39.98	19,470	1,286	26.23	33,730
Sheridan .....	363	52.31	18,990	706	37.13	26,215
Silver Bow .....	266	40.00	10,640	477	35.10	16,745
Stillwater .....	1,143	43.34	49,540	1,597	35.77	57,130
Sweet Grass .....	1,383	41.39	57,245	1,905	34.49	65,705
Teton .....	506	40.00	20,240	1,611	32.23	51,930
Toole .....	131	40.00	5,240	420	28.73	12,065
Treasure .....	255	40.55	10,340	328	34.86	11,435
Valley .....	1,557	40.38	62,875	2,641	30.23	79,830
Wheatland .....	455	40.00	18,200	1,003	26.34	26,420
Wibaux .....	124	40.00	4,960	566	21.00	11,880
Yellowstone .....	1,113	50.38	56,070	1,992	38.41	76,510
THE STATE .....	51,963	\$ 43.73	\$ 2,272,174	94,227	\$ 32.82	\$ 3,092,512

## HORSES AND MULES—1952

## Tax Levies Extended Against 33⅓% of Assessed Value

	Number	Work Horses Av. Value	Value	Number	All Horses Av. Value	Value
Beaverhead.....	2,831	\$ 43.14	\$ 122,120	4,859	\$ 31.67	\$ 153,900
Big Horn.....	2,147	47.60	102,195	2,801	41.01	114,870
Blaine.....	1,317	39.92	52,580	1,844	33.07	60,990
Broadwater.....	587	48.18	28,280	988	37.24	36,795
Carbon.....	992	41.58	41,245	1,757	34.05	59,825
Carter.....	1,584	40.00	63,360	2,408	31.86	76,740
Cascade.....	1,663	42.47	70,625	2,110	38.87	82,020
Chouteau.....	971	61.70	59,910	1,500	46.02	69,035
Custer.....	1,230	57.35	70,545	1,764	45.23	79,780
Daniels.....	202	40.02	8,085	952	25.54	24,310
Dawson.....	520	40.00	20,800	1,502	24.13	36,245
Deer Lodge.....	306	42.43	12,985	394	36.80	14,500
Fallon.....	470	41.75	19,625	1,124	29.56	33,220
Fergus.....	2,005	51.04	101,830	3,069	39.22	120,365
Flathead.....	836	48.73	40,740	1,286	37.27	47,930
Gallatin.....	2,015	42.92	86,485	2,769	37.20	103,005
Garfield.....	1,130	54.29	61,350	3,216	29.36	94,425
Glacier.....	218	25.06	8,720	630	29.83	18,790
Golden Valley.....	489	40.04	19,580	754	31.24	23,555
Granite.....	642	40.00	25,680	1,105	29.60	32,710
Hill.....	418	60.10	25,120	694	42.77	29,685
Jefferson.....	756	57.45	43,430	945	48.96	46,270
Judith Basin.....	800	38.72	30,975	1,158	32.46	37,590
Lake.....	797	40.00	31,880	2,305	28.51	65,725
Lewis and Clark.....	616	40.00	24,640	2,045	50.86	104,010
Liberty.....	49	40.00	1,960	249	23.98	5,970
Lincoln.....	350	40.00	14,000	754	27.63	20,835
Madison.....	1,357	50.17	68,085	2,846	32.18	91,590
McCone.....	749	39.00	29,211	1,910	25.10	47,946
Meagher.....	884	40.23	35,560	1,409	31.53	44,430
Mineral.....	37	40.13	1,485	257	18.85	4,845
Missoula.....	643	45.16	29,040	1,506	31.65	47,660
Musselshell.....	493	52.25	25,760	809	37.92	30,680
Park.....	1,299	48.78	63,370	2,056	37.08	76,230
Petroleum.....	462	55.30	25,550	980	34.01	33,330
Phillips.....	1,410	40.00	56,400	2,648	31.20	82,625
Pondera.....	312	38.77	12,098	630	32.71	20,669
Powder River.....	1,623	40.00	64,920	2,115	34.67	73,320
Powell.....	1,118	40.00	44,720	1,522	33.59	51,120
Prairie.....	343	40.00	13,720	997	31.99	31,895
Ravalli.....	912	41.22	37,595	1,661	30.36	50,430
Richland.....	385	40.16	15,460	916	26.28	24,070
Roosevelt.....	570	48.19	27,470	1,045	33.27	34,765
Rosebud.....	1,309	45.00	58,905	2,100	34.63	72,720
Sanders.....	402	40.02	16,090	1,124	25.18	28,300
Sheridan.....	379	50.00	18,950	769	32.91	25,310
Silver Bow.....	288	40.00	11,520	429	32.34	13,875
Stillwater.....	1,111	43.84	48,700	1,510	36.71	55,435
Sweet Grass.....	1,344	40.37	54,260	1,837	34.01	62,470
Teton.....	394	40.00	15,760	1,442	32.39	46,700
Toole.....	172	40.00	6,880	464	30.70	14,245
Treasure.....	267	41.95	11,200	291	39.73	11,560
Valley.....	1,424	40.44	57,590	2,355	30.78	72,490
Wheatland.....	499	40.00	19,960	900	28.86	25,975
Wibaux.....	73	40.00	2,920	427	27.51	11,745
Yellowstone.....	982	58.63	57,570	1,707	43.74	74,670
THE STATE.....	47,182	\$ 44.92	\$ 2,119,494	83,644	\$ 34.12	\$ 2,854,195
1943.....	89,301	\$ 40.64	\$ 3,629,327	201,638	\$ 27.48	\$ 5,541,154
1944.....	85,534	40.54	3,467,787	189,117	27.55	5,210,116
1945.....	82,339	40.55	3,338,539	176,530	27.86	4,917,540
1946.....	74,998	40.43	3,031,824	157,474	28.10	4,424,778
1947.....	68,315	41.00	2,800,683	137,577	29.23	4,021,019
1948.....	64,771	41.12	2,663,665	127,841	29.50	3,771,246
1949.....	61,838	41.51	2,566,916	114,178	30.31	3,461,000
1950.....	55,985	42.21	2,363,313	103,894	31.26	3,247,942
1951.....	51,963	43.73	2,272,174	94,227	32.82	3,092,512
1952.....	47,182	44.92	2,119,494	83,644	34.12	2,854,195

## CATTLE—1951

Tax Levies Extended Against 33 $\frac{1}{3}$ % of Assessed Value

	Number	Purebred Av. Value	Value	Number	Grade Bulls Av. Value	Value
Beaverhead.....	1,015	160.00	162,400	1,537	\$160.10	\$ 246,070
Big Horn.....	2,264	168.40	381,250	430	200.23	86,100
Blaine.....	1,128	255.94	288,700	-----	-----	-----
Broadwater.....	1,035	159.56	165,140	-----	-----	-----
Carbon.....	1,518	159.97	242,830	264	160.80	42,450
Carter.....	1,046	160.00	167,360	197	160.00	31,520
Cascade.....	1,558	175.97	274,165	848	160.00	135,680
Chouteau.....	1,421	160.00	227,360	424	160.00	67,840
Custer.....	203	160.00	29,480	-----	-----	-----
Daniels.....	441	156.96	69,220	160	128.50	20,560
Dawson.....	622	160.00	99,520	275	160.00	44,000
Deer Lodge.....	52	107.31	5,580	-----	-----	-----
Fallon.....	306	158.17	48,400	221	142.24	31,435
Fergus.....	2,860	171.68	490,995	557	160.00	89,120
Flathead.....	470	160.15	75,270	167	158.38	26,450
Gallatin.....	5,038	146.80	739,580	274	160.00	43,840
Garfield.....	730	160.00	116,800	-----	-----	-----
Glacier.....	142	136.06	19,320	-----	-----	-----
Golden Valley.....	384	160.00	61,440	367	160.00	58,720
Granite.....	2,201	124.85	274,790	276	160.00	44,160
Hill.....	299	160.00	47,840	166	160.48	26,640
Jefferson.....	399	159.96	63,825	44	160.00	7,040
Judith Basin.....	3,020	143.34	432,895	142	125.70	17,850
Lake.....	1,275	160.00	204,000	240	160.00	38,400
Lewis and Clark.....	550	166.75	91,710	627	160.30	100,510
Liberty.....	335	139.28	46,660	-----	-----	-----
Lincoln.....	238	160.00	38,080	29	160.00	4,640
Madison.....	1,650	160.00	264,000	-----	-----	-----
McCone.....	699	143.67	100,425	89	159.03	14,154
Meagher.....	1,956	149.12	291,671	-----	-----	-----
Mineral.....	25	160.00	4,000	7	160.00	1,120
Missoula.....	186	161.50	30,040	-----	-----	-----
Musselshell.....	608	155.07	94,280	-----	-----	-----
Park.....	2,373	144.74	343,460	165	160.48	26,480
Petroleum.....	399	160.00	63,840	-----	-----	-----
Phillips.....	1,695	204.96	347,400	303	200.00	60,600
Pondera.....	170	180.28	30,649	187	161.53	30,207
Powder River.....	1,598	156.23	249,655	460	160.00	73,600
Powell.....	1,562	107.98	168,660	-----	-----	-----
Prairie.....	532	159.85	85,040	-----	-----	-----
Ravalli.....	2,011	148.18	297,990	215	160.00	34,400
Richland.....	291	151.96	44,220	271	140.44	38,060
Roosevelt.....	429	160.00	68,640	-----	-----	-----
Rosebud.....	1,024	165.00	168,960	712	165.00	117,480
Sanders.....	477	169.20	80,710	178	156.85	27,920
Sheridan.....	482	181.35	87,411	-----	-----	-----
Silver Bow.....	5	160.00	800	106	160.00	16,960
Stillwater.....	1,010	180.87	182,675	309	176.29	54,475
Sweet Grass.....	1,088	160.00	174,080	426	160.00	68,160
Teton.....	1,576	138.74	218,660	433	160.00	69,280
Toole.....	217	177.76	38,575	90	160.00	14,400
Treasure.....	102	160.59	16,380	240	160.88	38,610
Valley.....	1,201	163.77	196,690	278	149.91	41,675
Wheatland.....	444	160.00	71,040	-----	-----	-----
Wibaux.....	544	149.83	81,510	89	150.00	13,350
Yellowstone.....	915	225.00	205,875	76	200.00	15,200
THE STATE.....	55,819	\$158.94	\$ 8,871,946	11,879	\$161.56	\$ 1,919,156

## CATTLE—1952

## Tax Levies Extended Against 33⅓% of Assessed Value

	Number	Purebred Av. Value	Value	Number	Grade Bulls Av. Value	Value
Beaverhead	1,017	\$200.00	\$ 203,400	1,799	\$199.96	\$ 359,720
Big Horn	2,654	171.88	456,170	629	202.58	127,425
Blaine	1,353	171.12	231,530			
Broadwater	1,142	194.83	222,500			
Carbon	2,022	200.18	404,766	352	200.28	70,500
Carter	1,458	200.00	291,600	188	200.00	37,600
Cascade	1,628	200.00	325,600	1,020	196.67	200,600
Chouteau	1,486	200.00	297,200	457	200.00	91,400
Custer	181	200.00	36,200			
Daniels	536	199.72	107,050	132	192.99	25,475
Dawson	495	200.00	99,000	364	200.00	72,800
Deer Lodge				51	200.00	10,200
Fallon	473	200.00	94,600	27	200.00	5,400
Fergus	3,613	170.28	615,235	536	200.00	107,200
Flathead	608	199.84	121,500	147	199.45	29,025
Gallatin	5,814	179.99	1,046,480	12	200.00	2,400
Garfield	895	210.00	187,950			
Glacier	129	196.90	25,400			
Golden Valley	567	200.00	113,400	200	200.00	40,000
Granite	2,387	165.55	395,175	408	200.00	81,600
Hill	383	200.00	76,600	165	200.00	33,000
Jefferson	378	200.00	75,600	70	200.00	14,000
Judith Basin	3,446	186.00	643,450	363	155.58	56,475
Lake	1,696	199.88	339,000	167	200.00	33,400
Lewis and Clark	582	199.65	116,200	730	201.23	146,900
Liberty	280	200.00	56,000			
Lincoln	273	200.00	54,600	28	200.00	5,600
Madison	1,968	210.00	413,280			
McCone	707	177.70	125,631	141	198.00	27,918
Meagher	1,881	170.68	321,045			
Mineral	33	200.00	6,600	15	200.00	3,000
Missoula	325	200.30	65,100			
Musselshell	891	200.00	178,200			
Park	2,507	173.39	434,685	133	199.25	26,500
Petroleum	502	200.00	100,400			
Phillips	1,847	204.58	377,860	258	200.00	51,600
Pondera	400	189.60	75,839	149	176.19	26,252
Powder River	1,972	187.22	369,195	369	200.00	73,800
Powell	1,812	109.09	197,680	574	160.00	91,840
Prairie	617	200.00	123,400			
Ravalli	2,230	181.93	405,700	219	199.54	43,700
Richland	335	199.16	66,720	354	177.58	62,865
Roosevelt	461	200.22	92,300	151	200.00	30,200
Rosebud	977	210.00	205,170	838	210.00	175,980
Sanders	511	239.29	122,275	206	181.80	37,450
Sheridan	71	200.00	14,200	417	200.00	83,400
Silver Bow	4	200.00	800	109	200.00	21,800
Stillwater	1,223	201.84	246,850	333	200.60	66,800
Sweet Grass	1,287	193.15	248,580	510	200.78	102,400
Teton	1,576	172.85	272,405	489	199.93	97,767
Toole	239	236.36	56,490	91	200.00	18,200
Treasure	142	200.00	28,400	303	200.00	60,600
Valley	1,436	188.07	270,065	280	199.46	55,850
Wheatland	865	200.00	173,000			
Wibaux	822	155.92	128,170	72	200.00	14,400
Yellowstone	1,074	220.95	237,300	55	200.00	11,000
THE STATE	64,211	\$186.78	\$11,993,546	13,911	\$196.54	\$2,734,042
1943	30,418	\$ 87.83	\$2,671,740		\$	\$
1944	45,824	94.17	4,315,194			
1945	39,932	108.24	4,322,378	12,237	90.43	1,106,551
1946	41,618	107.81	4,486,758	15,379	89.29	1,373,254
1947	43,715	110.71	4,839,655	11,393	91.51	1,042,602
1948	44,727	126.48	5,657,258	10,706	101.40	1,085,596
1949	48,776	127.02	6,195,342	10,910	100.86	1,100,369
1950	48,688	150.36	7,320,515	11,321	143.61	1,625,760
1951	55,819	158.94	8,871,946	11,879	161.56	1,919,156
1952	64,211	186.78	11,993,546	13,911	196.54	2,734,042

## CATTLE—1951

Tax Levies Extended Against 33 $\frac{1}{3}$ % of Assessed Value

	Number	Coming Yearlings Av. Value	Value	Number	Coming 2 Year Olds Av. Value	Value
Beaverhead.....	27,544	\$ 60.21	\$ 1,658,520	14,616	69.97	1,022,690
Big Horn.....	18,302	75.20	1,376,345	13,861	90.20	1,250,270
Blaine.....	12,069	60.01	724,380	4,413	75.00	330,975
Broadwater.....	5,687	60.73	345,375	3,329	70.11	233,390
Carbon.....	8,950	60.04	537,400	2,521	70.07	176,635
Carter.....	8,671	60.00	520,260	3,962	70.00	277,340
Cascade.....	11,618	60.00	697,080	4,924	70.00	344,680
Chouteau.....	12,433	60.00	745,980	4,212	70.00	294,840
Custer.....	11,439	60.09	687,375	5,228	69.77	364,740
Daniels.....	2,390	60.03	143,470	1,038	70.07	72,736
Dawson.....	5,441	60.00	326,460	2,047	70.00	143,290
Deer Lodge.....	1,307	59.92	78,320	372	70.48	26,220
Fallon.....	5,222	60.08	313,730	2,311	69.89	161,520
Fergus.....	17,776	60.00	1,066,560	6,683	70.00	467,810
Flathead.....	1,770	92.31	163,390	1,215	69.71	84,700
Gallatin.....	9,366	60.00	561,950	3,637	70.00	254,590
Garfield.....	8,340	60.00	500,400	3,602	70.00	252,140
Glacier.....	3,176	60.06	190,760	899	69.99	62,925
Golden Valley.....	5,103	60.02	306,280	2,140	70.00	149,800
Granite.....	4,650	60.29	280,330	1,629	69.62	113,410
Hill.....	4,383	60.00	262,980	1,209	70.00	84,630
Jefferson.....	3,974	60.00	238,440	1,836	70.00	128,520
Judith Basin.....	9,675	60.00	580,500	5,209	70.00	364,630
Lake.....	7,678	60.00	460,680	3,627	70.00	253,890
Lewis and Clark.....	8,763	60.07	526,360	4,329	70.06	303,285
Liberty.....	3,081	60.99	187,910	1,469	70.00	102,830
Lincoln.....	1,307	60.49	79,060	629	69.90	43,970
Madison.....	12,912	60.00	774,720	4,352	70.00	304,640
McCone.....	4,906	60.00	294,360	2,046	69.00	141,174
Meagher.....	10,119	59.60	603,050	4,811	70.00	336,770
Mineral.....	299	60.23	18,010	184	69.78	12,840
Missoula.....	3,113	60.04	186,906	1,308	70.00	91,560
Musselshell.....	6,984	59.90	418,310	4,147	70.10	290,702
Park.....	7,122	60.01	427,390	2,046	70.08	143,380
Petroleum.....	5,943	60.00	356,580	2,254	70.00	157,780
Phillips.....	13,940	70.00	975,800	4,749	80.00	379,920
Pondera.....	3,279	58.96	193,343	1,135	70.07	79,536
Powder River.....	13,844	60.00	830,640	5,194	70.00	363,580
Powell.....	8,258	60.00	495,480	3,152	70.00	220,640
Prairie.....	3,671	60.13	220,740	1,625	70.09	113,890
Ravalli.....	7,284	60.00	437,060	3,363	70.00	235,400
Richland.....	5,416	60.00	324,960	1,410	70.00	98,700
Roosevelt.....	5,185	60.00	311,100	2,028	70.00	141,960
Rosebud.....	10,431	60.00	625,860	4,812	75.00	360,900
Sanders.....	4,248	60.00	254,850	2,079	69.96	145,450
Sheridan.....	2,911	75.96	221,110	1,501	89.88	134,905
Silver Bow.....	1,041	60.00	62,460	479	70.00	33,530
Stillwater.....	9,542	60.68	579,035	4,027	71.20	286,725
Sweet Grass.....	7,747	60.00	464,820	3,892	70.00	272,440
Teton.....	8,104	60.00	486,240	4,327	70.00	302,890
Toole.....	3,267	60.00	196,020	854	70.00	59,780
Treasure.....	4,292	60.00	257,520	1,565	70.01	109,560
Valley.....	11,365	60.00	681,900	4,909	70.00	343,630
Wheatland.....	8,168	60.00	490,080	2,700	70.00	189,000
Wibaux.....	2,370	59.75	141,600	852	70.00	59,640
Yellowstone.....	13,764	72.00	991,025	10,985	104.09	1,143,395
THE STATE.....	419,640	\$ 61.67	\$25,881,264	187,733	\$ 74.19	\$13,920,773

## CATTLE—1952

## Tax Levies Extended Against 33⅓% of Assessed Value

	Number	Coming Yearlings Av. Value	Value	Number	Coming 2 Year Olds Av. Value	Value
Beaverhead .....	27,959	\$ 74.81	\$ 2,091,655	14,207	\$ 89.97	\$ 1,278,255
Big Horn .....	27,701	85.32	2,363,415	13,813	95.67	1,321,460
Blaine .....	14,458	75.11	1,085,910	5,206	90.62	471,755
Broadwater .....	6,591	75.39	496,896	3,187	90.36	287,980
Carbon .....	11,068	75.00	830,100	3,065	90.00	275,850
Carter .....	9,767	75.00	732,525	4,415	90.00	397,350
Cascade .....	13,293	75.00	996,975	5,757	90.00	518,130
Chouteau .....	15,325	75.00	1,149,375	4,976	90.00	447,840
Custer .....	14,045	76.55	1,075,175	5,544	89.32	495,195
Daniels .....	2,600	75.21	195,535	1,496	89.76	134,280
Dawson .....	6,488	75.00	486,600	3,208	89.99	288,690
Deer Lodge .....	2,485	72.78	180,870	451	91.04	41,060
Fallon .....	6,268	75.03	470,305	2,910	90.27	262,675
Fergus .....	18,149	75.00	1,361,175	7,176	90.00	645,840
Flathead .....	3,827	75.26	288,025	1,442	89.76	129,430
Gallatin .....	10,043	75.00	753,225	3,557	90.00	320,130
Garfield .....	9,248	75.00	693,600	5,747	90.00	517,230
Glacier .....	2,089	75.29	157,275	822	88.76	72,960
Golden Valley .....	5,546	75.00	415,950	2,204	90.00	198,360
Granite .....	5,379	75.00	403,425	2,057	90.00	185,130
Hill .....	5,550	75.00	416,250	1,963	90.00	176,670
Jefferson .....	3,870	75.00	290,250	1,413	90.00	127,170
Judith Basin .....	11,872	75.00	890,405	3,593	89.93	323,125
Lake .....	8,937	75.00	670,275	4,229	90.00	380,610
Lewis and Clark .....	9,135	75.23	687,200	4,569	89.96	411,030
Liberty .....	3,480	75.00	261,000	1,291	90.00	116,190
Lincoln .....	1,362	75.00	102,150	291	90.00	26,190
Madison .....	12,020	75.00	901,500	3,823	90.00	344,070
McCone .....	5,911	75.00	443,325	2,740	90.00	246,600
Meagher .....	8,362	74.98	626,975	4,417	89.63	395,910
Mineral .....	377	75.00	28,275	187	90.00	16,830
Missoula .....	3,512	75.01	263,430	1,718	89.92	154,485
Musselshell .....	7,202	74.86	539,116	2,905	77.48	225,090
Park .....	7,164	74.65	534,770	2,312	89.68	207,345
Petroleum .....	8,429	75.00	632,174	3,281	90.00	295,290
Phillips .....	15,017	69.98	1,050,670	6,833	85.04	581,110
Pondera .....	4,426	76.53	338,710	1,666	90.33	150,484
Powder River .....	14,140	75.00	1,060,500	6,853	90.00	616,770
Powell .....	8,234	60.00	494,040	2,421	70.00	169,470
Prairie .....	5,692	75.00	426,900	2,109	90.00	189,810
Ravalli .....	7,232	74.93	541,870	3,609	90.49	326,582
Richland .....	5,906	75.16	443,920	2,214	89.70	198,605
Roosevelt .....	5,826	75.00	436,950	2,427	90.00	218,430
Rosebud .....	15,096	75.00	1,132,200	6,397	90.00	575,730
Sanders .....	4,648	74.99	348,570	2,038	90.05	183,525
Sheridan .....	4,282	75.00	321,165	2,124	90.00	191,160
Silver Bow .....	1,177	75.00	88,275	359	90.00	32,310
Stillwater .....	10,383	76.54	794,765	4,376	91.14	398,815
Sweet Grass .....	9,174	74.98	687,880	3,664	89.99	329,715
Teton .....	9,199	75.00	689,925	4,779	90.00	430,110
Toole .....	3,895	75.00	292,125	1,303	90.00	117,270
Treasure .....	5,288	75.03	396,735	1,661	90.11	149,670
Valley .....	14,974	75.00	1,123,050	6,360	90.00	572,400
Wheatland .....	6,692	75.00	501,900	3,293	90.00	296,370
Wibaux .....	2,744	75.00	205,800	1,051	90.00	94,590
Yellowstone .....	15,033	78.69	1,183,015	12,060	100.00	1,206,000
THE STATE .....	478,570	\$ 75.38	\$36,074,271	207,569	\$ 90.40	\$18,765,131
1943 .....	401,860	\$ 35.67	\$14,334,662	201,994	\$ 41.23	\$ 8,327,947
1944 .....	470,463	35.94	16,906,158	252,978	45.82	11,590,198
1945 .....	474,371	40.33	19,131,148	249,451	50.41	12,574,788
1946 .....	485,443	40.60	19,711,471	240,260	50.79	12,203,094
1947 .....	440,239	41.58	18,306,647	218,125	52.61	11,472,042
1948 .....	463,377	51.10	23,676,610	221,794	61.66	13,674,918
1949 .....	469,186	50.85	23,857,411	228,242	62.25	14,207,609
1950 .....	364,248	51.19	18,645,860	178,840	61.78	11,049,114
1951 .....	419,640	61.67	25,881,264	187,733	74.19	13,920,773
1952 .....	478,570	75.38	36,074,271	207,569	90.40	18,765,131

## CATTLE—1951

## Tax Levies Extended Against 33⅓ % of Assessed Value

	Steers, Coming 3 Years Old and Over			Stock and Range Cows, Coming 3 Years Old and Over		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead.....		\$	\$	34,905	\$ 70.00	\$ 2,443,350
Big Horn.....	1,092	124.80	136,285	28,309	95.72	2,709,719
Blaine.....	356	118.40	42,150	18,387	75.04	1,379,700
Broadwater.....	120	100.67	12,080	10,984	70.00	768,880
Carbon.....	10	102.00	1,020	12,615	70.09	884,135
Carter.....	46	100.00	4,600	14,233	70.00	996,310
Cascade.....	1,343	100.00	134,300	19,443	70.00	1,361,010
Chouteau.....	202	100.00	20,200	20,105	70.00	1,407,350
Custer.....	1,394	140.50	195,855	19,152	69.97	1,340,125
Daniels.....				4,818	70.07	337,605
Dawson.....	53	100.00	5,300	12,326	70.00	862,820
Deer Lodge.....	442	95.41	42,170	1,407	69.46	97,730
Fallon.....				11,322	70.26	795,535
Fergus.....	144	100.00	14,400	34,214	70.00	2,394,980
Flathead.....	209	98.66	20,620	3,447	70.01	241,320
Gallatin.....	1	100.00	100	11,225	70.00	785,750
Garfield.....	184	100.00	18,400	13,444	70.00	941,080
Glacier.....	142	121.97	17,320	4,022	69.99	281,510
Golden Valley.....				9,291	70.00	650,370
Granite.....	2	100.00	200	8,521	69.53	592,500
Hill.....	408	100.00	40,800	7,498	70.00	524,860
Jefferson.....				8,177	70.00	572,390
Judith Basin.....				18,169	70.00	1,271,860
Lake.....	277	100.00	27,700	7,967	70.00	557,690
Lewis and Clark.....	447	100.00	44,700	13,917	70.00	974,190
Liberty.....	156	100.00	15,600	3,939	70.53	277,830
Lincoln.....	7	95.71	670	2,332	70.00	163,240
Madison.....	104	100.00	10,400	24,447	70.00	1,711,280
McCone.....	5	99.00	495	11,081	69.00	764,451
Meagher.....	962	102.35	98,460	17,708	69.98	1,239,190
Mineral.....	18	96.67	1,740	382	70.00	26,740
Missoula.....	182	100.27	18,250	3,582	70.02	250,805
Musselshell.....	407	121.18	49,320	9,655	70.22	678,020
Park.....				15,242	69.99	1,066,855
Petroleum.....	67	100.00	6,700	9,170	70.00	641,900
Phillips.....	122	125.00	15,250	21,630	90.00	1,946,700
Pondera.....	314	96.59	30,330	5,424	70.00	379,680
Powder River.....	469	100.00	46,900	22,945	69.39	1,592,150
Powell.....	548	156.68	85,860	12,143	70.00	850,010
Prairie.....	58	100.00	5,800	10,537	70.00	737,590
Ravalli.....	6	83.33	500	7,163	70.03	501,595
Richland.....				11,827	70.21	830,400
Roosevelt.....	302	123.15	37,190	10,096	70.00	706,720
Rosebud.....	199	105.00	20,895	19,172	75.00	1,437,900
Sanders.....	84	100.00	8,400	5,940	70.00	415,750
Sheridan.....	202	87.57	17,690	6,307	85.16	537,125
Silver Bow.....				1,181	107.34	126,770
Stillwater.....	88	105.68	9,300	14,641	73.72	1,079,345
Sweet Grass.....	8	100.00	800	16,039	70.00	1,122,730
Teton.....	199	100.00	19,900	14,844	70.00	1,039,080
Toole.....				6,258	70.00	438,060
Treasure.....	50	100.00	5,000	7,153	70.00	500,610
Valley.....	111	100.00	11,100	18,365	70.00	1,285,550
Wheatland.....	466	160.00	74,560	12,143	70.00	850,010
Wibaux.....				5,371	70.00	375,970
Yellowstone.....	58	150.00	8,700	14,118	117.23	1,655,030
THE STATE.....	12,064	\$114.22	\$1,378,010	688,733	\$ 73.18	\$50,401,855

## CATTLE—1952

## Tax Levies Extended Against 33⅓% of Assessed Value

	Steers, Coming 3 Years Old and Over			Stock and Range Cows, Coming 3 Years and Over		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead		\$	\$	38,912	\$ 90.17	\$ 3,508,595
Big Horn	2,776	150.00	416,400	31,386	100.29	3,147,735
Blaine	499	123.19	61,470	19,691	90.76	1,787,210
Broadwater	88	125.00	11,000	11,804	89.98	1,062,135
Carbon	11	125.00	1,375	14,430	90.00	1,298,710
Carter	135	125.00	16,875	14,927	90.00	1,343,430
Cascade	2,395	125.00	299,375	20,521	90.00	1,846,890
Chouteau	254	125.00	31,750	21,228	90.00	1,910,520
Custer	1,503	172.67	259,525	22,286	90.13	2,008,670
Daniels				5,292	90.64	479,705
Dawson	68	125.00	8,500	13,620	90.00	1,225,820
Deer Lodge	353	122.40	43,210	1,673	91.40	152,910
Fallon	73	125.00	9,125	11,764	90.26	1,061,865
Fergus	73	125.00	9,125	37,873	90.00	3,408,570
Flathead	29	99.66	2,890	4,447	90.13	400,830
Gallatin	19	125.00	2,375	12,235	90.00	1,101,150
Garfield	143	150.00	21,450	14,182	90.00	1,276,380
Glacier	146	168.66	24,625	4,583	89.96	412,270
Golden Valley	13	125.00	1,625	9,823	90.00	884,070
Granite				9,379	90.00	844,110
Hill	118	125.00	14,750	9,058	90.00	815,220
Jefferson				9,520	90.00	856,800
Judith Basin				18,893	90.00	1,700,360
Lake	355	125.00	44,375	8,660	90.00	779,400
Lewis and Clark	434	124.36	53,970	14,745	90.06	1,328,000
Liberty	145	128.78	18,673	3,790	90.00	341,100
Lincoln				2,632	90.00	236,880
Madison	8	120.00	960	26,792	90.00	2,411,280
McCone	19	123.00	2,337	11,352	90.00	1,021,680
Meagher	1,073	119.73	128,475	16,148	89.59	1,446,745
Mineral	8	125.00	1,000	519	90.08	46,750
Missoula	217	128.36	27,855	4,603	90.26	415,480
Musselshell	259	141.83	36,735	10,817	89.75	970,795
Park	41	92.44	3,790	16,035	90.05	1,443,920
Petroleum	105	125.00	13,125	10,157	90.00	914,130
Phillips	901	125.00	112,625	24,261	95.00	2,304,795
Pondera	154	137.73	21,210	6,452	97.43	628,643
Powder River	579	125.00	72,375	22,965	90.00	2,066,850
Powell				13,116	70.00	918,120
Prairie	149	125.00	18,625	11,024	90.00	992,160
Ravalli	92	121.58	11,185	8,664	90.55	784,530
Richland				12,614	89.64	1,130,695
Roosevelt	166	128.34	21,305	10,808	90.03	973,040
Rosebud	513	150.00	76,950	20,445	90.00	1,840,050
Sanders	71	125.00	8,875	6,863	90.15	618,720
Sheridan	240	125.02	30,005	8,639	90.00	777,470
Silver Bow				2,175	90.00	195,750
Stillwater	145	129.41	18,765	16,071	92.09	1,480,030
Sweet Grass	67	90.00	6,030	18,412	90.01	1,657,320
Teton	298	125.00	37,250	15,205	90.00	1,368,450
Toole				6,878	90.00	619,020
Treasure	50	125.00	6,250	7,734	90.00	696,060
Valley	204	123.97	25,290	20,320	90.00	1,828,800
Wheatland	42	125.00	5,250	12,852	90.00	1,156,680
Wibaux				5,995	90.00	539,550
Yellowstone	65	170.00	11,050	15,501	120.05	1,860,920
THE STATE	15,096	\$135.78	\$ 2,049,780	750,771	\$ 91.01	\$68,327,768
1943	36,236	\$ 61.87	\$ 2,241,994	508,263	\$ 46.35	\$23,555,557
1944	34,965	68.17	2,383,063	553,888	46.97	26,017,853
1945	21,986	78.46	1,721,021	595,383	51.01	30,372,823
1946	16,377	79.38	1,300,012	604,458	51.03	30,844,593
1947	18,043	82.09	1,477,183	584,034	52.25	30,515,004
1948	17,789	90.78	1,614,863	596,581	62.08	37,034,838
1949	19,084	91.84	1,752,721	622,611	62.90	39,164,709
1950	12,021	95.93	1,153,128	630,518	62.03	39,112,950
1951	12,064	114.22	1,378,010	688,733	73.18	50,401,855
1952	15,096	135.78	2,049,780	750,771	91.01	68,327,768

## CATTLE—1951

Tax Levies Extended Against 33 $\frac{1}{3}$ % of Assessed Value

	Number	Dairy Cattle Av. Value	Value	Number	All Cattle Av. Value	Value
Beaverhead.....	817	\$ 83.88	\$ 68,530	80,434	69.64	5,601,560
Big Horn.....	1,480	125.08	185,115	65,738	93.17	6,125,084
Blaine.....	1,324	100.00	132,400	37,677	76.92	2,898,305
Broadwater.....	763	85.03	64,875	21,918	72.53	1,589,740
Carbon.....	3,106	85.02	264,060	28,984	74.13	2,148,530
Carter.....	335	85.00	28,475	28,490	71.11	2,025,865
Cascade.....	2,835	90.00	255,150	42,569	75.22	3,202,065
Chouteau.....	685	85.00	58,225	39,482	71.47	2,821,795
Custer.....	666	85.44	56,905	38,082	70.23	2,674,480
Daniels.....	393	85.59	33,635	9,240	73.29	677,226
Dawson.....	604	85.00	51,340	21,368	71.73	1,532,730
Deer Lodge.....	282	79.91	22,535	3,862	70.57	272,555
Fallon.....	399	84.76	33,820	19,781	69.99	1,384,440
Fergus.....	1,762	85.00	149,770	63,996	73.03	4,673,635
Flathead.....	3,251	84.97	276,245	10,529	84.34	887,995
Gallatin.....	4,676	85.00	397,460	34,217	81.34	2,783,270
Garfield.....	205	85.00	17,425	26,505	69.66	1,846,245
Glacier.....	156	82.92	12,935	8,537	68.50	584,770
Golden Valley.....	207	85.02	17,600	17,492	71.13	1,244,210
Granite.....	415	85.41	35,445	17,694	75.78	1,340,835
Hill.....	589	85.00	50,065	14,552	71.32	1,037,815
Jefferson.....	1,198	85.00	101,830	15,628	71.16	1,112,045
Judith Basin.....	860	84.99	73,090	37,075	73.93	2,740,825
Lake.....	5,750	85.00	488,750	26,814	75.75	2,031,110
Lewis and Clark.....	1,098	87.60	96,180	29,731	71.88	2,136,935
Meagher.....				8,980	70.25	630,830
Liberty.....	581	85.00	49,385	5,123	73.99	379,045
Lincoln.....	1,774	85.00	150,790	45,239	71.09	3,215,830
Madison.....	448	84.00	37,632	19,274	70.18	1,352,691
McCone.....	296	82.72	24,485	35,852	72.34	2,593,626
Mineral.....	140	85.00	11,900	1,055	72.37	76,350
Missoula.....	1,453	85.77	124,625	9,824	71.48	702,186
Musselshell.....	410	84.16	34,505	22,211	70.47	1,565,137
Park.....	1,477	84.94	125,450	28,425	75.04	2,133,015
Petroleum.....	95	85.00	8,075	17,928	68.88	1,234,875
Phillips.....	537	100.00	53,700	42,976	87.94	3,779,370
Pondera.....	776	88.65	68,792	11,285	72.00	812,537
Powder River.....	408	85.00	34,680	44,918	71.36	3,191,205
Powell.....	675	75.00	50,625	26,338	71.05	1,871,275
Prairie.....	164	84.94	13,930	16,587	70.96	1,176,990
Ravalli.....	6,913	85.01	587,645	26,955	77.71	2,094,590
Richland.....	123	72.93	8,970	19,338	69.57	1,345,310
Roosevelt.....	675	85.00	57,375	18,715	70.69	1,322,985
Rosebud.....	479	90.00	43,110	36,829	75.35	2,775,105
Sanders.....	1,348	84.96	114,521	14,354	72.98	1,047,601
Sheridan.....	690	112.00	77,279	12,093	88.94	1,075,520
Silver Bow.....	700	85.00	59,500	3,512	85.43	300,020
Stillwater.....	2,067	94.78	195,915	31,684	75.35	2,387,470
Sweet Grass.....	1,209	85.00	102,765	30,409	72.54	2,205,795
Teton.....	1,741	85.00	147,985	31,224	73.15	2,284,035
Toole.....	88	85.00	7,480	10,774	70.01	754,315
Treasure.....	214	85.02	18,195	13,616	69.47	945,875
Valley.....	1,272	85.00	108,120	37,501	71.16	2,668,665
Wheatland.....	426	85.00	36,210	24,347	70.27	1,710,900
Wibaux.....	679	85.00	57,715	9,905	73.68	1,729,785
Yellowstone.....	4,453	153.72	684,500	44,369	106.01	4,703,725
THE STATE.....	66,167	\$ 91.70	\$ 6,067,719	1,442,035	\$ 75.20	\$108,440,723

## CATTLE—1952

## Tax Levies Extended Against 33⅓% of Assessed Value

	Number	Dairy Cattle Av. Value	Value	Number	All Cattle Av. Value	Value
Beaverhead .....	706	\$ 98.58	\$ 69,600	84,600	\$ 88.78	7,511,225
Big Horn .....	1,445	135.93	196,425	80,404	99.86	8,029,030
Blaine .....	1,514	99.81	151,110	42,721	88.69	3,788,985
Broadwater .....	662	100.00	66,200	23,474	91.45	2,146,711
Carbon .....	2,858	99.99	285,770	33,806	93.68	3,167,071
Carter .....	293	100.00	29,300	31,183	91.35	2,848,680
Cascade .....	2,745	100.00	274,500	47,359	94.22	4,462,070
Chouteau .....	695	100.00	69,500	44,421	89.99	3,997,585
Custer .....	629	99.71	62,720	44,188	89.11	3,937,485
Daniels .....	417	99.98	41,690	10,473	93.93	983,735
Dawson .....	709	100.00	70,910	24,952	89.18	2,252,320
Deer Lodge .....	269	90.67	24,390	5,282	85.69	452,640
Fallon .....	397	100.00	39,700	21,912	88.70	1,943,670
Fergus .....	1,740	100.00	174,000	69,160	91.40	6,321,145
Flathead .....	3,238	100.12	324,200	13,738	94.33	1,295,900
Gallatin .....	4,467	100.00	446,700	36,147	101.60	3,672,460
Garfield .....	145	120.00	17,400	30,360	89.39	2,714,010
Glacier .....	51	100.00	5,100	7,820	89.21	697,630
Golden Valley .....	145	100.00	14,500	18,498	90.17	1,667,905
Granite .....	388	100.00	38,800	19,998	97.42	1,948,240
Hill .....	602	100.00	60,200	17,839	89.28	1,592,690
Jefferson .....	1,086	100.00	108,600	16,337	90.13	1,472,420
Judith Basin .....	752	100.00	75,200	38,919	94.79	3,689,015
Lake .....	5,472	100.00	547,200	29,516	94.67	2,794,260
Lewis and Clark .....	977	100.00	97,700	31,172	91.14	2,841,000
Liberty .....				8,986	88.24	792,963
Lincoln .....	502	100.00	50,200	5,088	93.48	475,620
Madison .....	1,555	105.00	163,275	46,166	91.72	4,234,365
McCone .....	489	99.00	48,411	21,359	89.70	1,915,902
Meagher .....	235	97.62	22,940	32,116	91.61	2,942,090
Mineral .....	76	97.89	7,440	1,215	90.45	109,895
Missoula .....	1,301	100.07	130,190	11,676	90.49	1,056,540
Musselshell .....	352	100.00	35,200	22,426	88.52	1,985,136
Park .....	1,396	100.64	140,500	29,588	94.35	2,791,510
Petroleum .....	88	100.00	8,800	22,562	87.05	1,963,919
Phillips .....	472	110.00	51,920	49,589	91.37	4,530,780
Pondera .....	714	105.89	75,609	13,961	94.32	1,316,747
Powder River .....	381	100.00	38,100	47,259	90.94	4,297,590
Powell .....	621	75.00	46,575	26,778	71.16	1,917,725
Prairie .....	179	100.00	17,900	19,770	89.47	1,768,795
Ravalli .....	6,424	100.17	643,500	28,470	96.84	2,757,067
Richland .....	57	100.88	5,750	21,480	88.85	1,908,555
Roosevelt .....	624	100.00	62,400	20,463	89.66	1,834,625
Rosebud .....	474	120.00	56,880	44,740	90.81	4,062,960
Sanders .....	1,203	99.78	120,040	15,540	92.62	1,439,455
Sheridan .....	789	99.62	78,870	16,562	90.34	1,496,270
Silver Bow .....	583	100.00	58,300	4,407	90.14	397,235
Stillwater .....	1,796	101.42	182,150	34,327	92.88	3,188,175
Sweet Grass .....	1,050	100.00	105,000	34,164	91.82	3,136,925
Teton .....	1,632	100.00	163,200	33,178	92.20	3,059,107
Toole .....	90	100.00	9,000	12,496	90.00	1,112,105
Treasure .....	184	100.00	18,400	15,362	88.28	1,356,115
Valley .....	1,189	100.08	119,000	44,763	89.24	3,994,455
Wheatland .....	394	100.00	39,400	24,138	90.01	2,172,600
Wibaux .....	585	100.00	58,500	11,269	92.38	1,041,010
Yellowstone .....	4,622	142.72	659,635	48,410	106.77	5,168,920
THE STATE .....	62,459	\$104.20	\$ 6,508,500	1,592,587	\$ 91.96	\$146,453,038
1943 .....	89,664	\$ 57.27	\$ 5,135,452	1,268,435	\$ 44.36	\$56,267,352
1944 .....	97,960	61.47	6,021,192	1,456,069	46.17	67,233,658
1945 .....	90,965	66.72	6,069,587	1,848,275	50.73	75,298,316
1946 .....	83,264	66.90	5,570,827	1,486,799	50.77	75,490,009
1947 .....	79,052	67.77	5,356,961	1,394,601	52.35	73,010,094
1948 .....	74,334	78.46	5,831,894	1,429,308	61.97	88,575,977
1949 .....	72,279	80.59	5,825,288	1,471,088	62.61	92,103,449
1950 .....	70,597	80.19	5,661,506	1,316,233	64.25	84,568,833
1951 .....	66,167	91.70	6,067,719	1,442,035	75.20	108,440,723
1952 .....	62,459	104.20	6,508,500	1,592,587	91.96	146,453,038

## SHEEP—1951

Tax Levies Extended Against 33 $\frac{1}{3}$  % of Assessed Value

	Stock Number	Bucks & Purebreds Av. Value	Purebreds Value	Coming Yearlings Number	Coming Yearlings Av. Value	Value
Beaverhead .....	1,505	\$ 12.14	\$ 18,270	15,733	\$ 7.00	\$ 110,131
Big Horn .....	409	17.94	7,336	8,534	7.87	67,176
Blaine .....	1,149	19.97	22,940	16,486	8.00	131,875
Broadwater .....	157	12.00	1,884	1,613	7.00	11,291
Carbon .....	519	12.58	6,527	8,274	7.02	58,080
Carter .....	1,721	16.80	28,962	14,215	7.00	99,505
Cascade .....	769	17.36	13,350	14,929	7.00	104,450
Chouteau .....	75	17.12	1,284	2,159	7.00	15,113
Custer .....	183	17.02	3,115	1,392	7.00	9,744
Daniels .....	57	13.05	744	491	7.00	3,437
Dawson .....	123	12.00	1,476	1,488	7.00	10,416
Deer Lodge .....	24	17.92	430	1,204	7.00	8,430
Fallon .....	159	12.00	1,908	1,109	7.00	7,763
Fergus .....	378	12.18	4,602	4,019	7.00	28,133
Flathead .....	138	18.99	2,620	111	7.34	815
Gallatin .....	1,283	16.68	21,405	2,852	7.00	19,970
Garfield .....	665	12.00	7,980	13,131	7.00	91,917
Glacier .....	27	15.00	324	9,302	7.00	65,114
Golden Valley .....	299	12.67	3,787	1,838	7.00	12,866
Granite .....	40	12.15	486	89	7.27	647
Hill .....	165	13.09	2,160	205	7.00	1,435
Jefferson .....	106	12.00	1,272	378	7.00	2,646
Judith Basin .....	522	12.95	6,762	7,907	7.00	55,337
Lake .....	791	17.31	13,690	1,660	7.00	11,625
Lewis and Clark .....						
Liberty .....	76	18.00	1,368			
Lincoln .....	5	13.20	66	37	7.00	259
Madison .....	1,507	12.00	18,084	8,177	7.00	57,239
McCone .....	369	11.96	4,414	1,495	7.00	10,460
Meagher .....	757	12.29	9,306	14,738	6.99	103,043
Mineral .....	1	9.00	9	12	6.00	72
Missoula .....	16	12.00	192	144	5.61	808
Musselshell .....	234	11.32	2,648	4,594	6.83	31,358
Park .....	393	12.20	4,794	1,418	7.30	10,351
Petroleum .....	245	15.67	3,840	738	7.00	5,166
Phillips .....	469	16.82	7,890	2,579	10.00	25,790
Pondera .....	203	13.97	2,836	2,697	7.00	18,882
Powder River .....	544	12.22	6,648	4,089	7.00	28,623
Powell .....	82	12.00	984	4,312	7.00	30,184
Prairie .....	100	13.50	1,350	3,970	7.00	27,790
Ravalli .....	140	13.50	1,890	2,689	7.00	18,827
Richland .....	94	13.01	1,223	1,183	6.88	8,141
Roosevelt .....	32	13.13	420	383	7.00	2,681
Rosebud .....	349	12.55	4,380	10,817	6.00	64,902
Sanders .....	134	12.58	1,686	696	7.00	4,872
Sheridan .....	84	15.45	1,298	548	7.46	4,089
Silver Bow .....						
Stillwater .....	423	14.00	5,923	3,647	7.11	25,939
Sweet Grass .....	646	12.47	8,058	4,265	7.00	29,855
Teton .....	238	13.13	3,126	5,141	7.00	35,987
Toole .....	217	12.22	2,652	8,780	7.00	61,460
Treasure .....	23	12.52	288	311	7.00	2,177
Valley .....	639	13.77	8,796	3,652	7.00	25,564
Wheatland .....	719	18.00	12,942	8,862	7.00	62,034
Wibaux .....	70	12.00	840	598	7.00	4,186
Yellowstone .....	183	23.50	4,300	8,674	12.83	111,271
THE STATE .....	20,256	\$ 14.59	\$ 295,565	238,365	\$ 7.30	\$ 1,739,926

## SHEEP—1952

Tax Levies Extended Against 33 $\frac{1}{4}$ % of Assessed Value

	Stock Number	Bucks and Av. Value	Purebreds Value	Number	Coming Yearlings Av. Value	Value
Beaverhead .....	1,663	\$ 15.27	\$ 25,386	23,717	\$ 8.99	\$ 213,410
Big Horn .....	437	19.20	8,391	14,053	9.50	133,547
Blaine .....	1,203	18.42	22,163	19,499	9.06	176,655
Broadwater .....	158	15.00	2,370	3,067	9.00	27,603
Carbon .....	550	15.34	8,438	7,079	9.00	63,729
Carter .....	2,070	16.82	34,809	25,157	9.00	226,413
Cascade .....	454	18.85	8,561	19,214	9.00	172,926
Chouteau .....	76	21.38	1,625	2,450	9.00	22,050
Custer .....	118	19.40	2,289	550	9.01	4,953
Daniels .....	88	16.61	1,462	1,089	9.00	9,801
Dawson .....	162	15.00	2,430	2,782	9.00	25,038
Deer Lodge .....	48	21.98	1,055	1,516	10.48	15,885
Fallon .....	151	15.00	2,265	1,568	9.01	14,132
Fergus .....	425	15.00	6,375	4,644	9.00	41,796
Flathead .....	283	15.19	430	18	9.47	1,705
Gallatin .....	1,732	21.20	36,725	4,625	8.99	41,605
Garfield .....	714	15.54	11,097	11,235	9.00	101,115
Glacier .....	176	15.52	2,731	9,410	9.00	84,690
Golden Valley .....	489	15.00	7,335	2,768	9.00	24,912
Granite .....	48	15.00	720	1,500	9.00	13,500
Hill .....	183	17.75	3,249	1,065	9.00	9,585
Jefferson .....	90	15.00	1,350	1,889	9.00	17,001
Judith Basin .....	481	15.00	7,215	5,669	9.00	51,001
Lake .....	509	20.27	10,315	933	9.00	8,395
Lewis and Clark .....	380	15.00	5,700	3,425	9.00	30,825
Liberty .....	215	14.73	3,166	1,250	9.00	11,250
Lincoln .....	11	15.00	165	45	9.00	405
Madison .....	1,507	21.00	31,647	9,451	9.09	85,869
McCone .....	427	15.00	6,405	3,236	9.00	29,124
Meagher .....	583	15.00	8,745	10,876	9.00	97,884
Mineral .....						
Missoula .....	51	22.00	1,122	200	8.25	1,650
Musselshell .....	215	15.72	3,379	3,001	9.03	27,093
Park .....	440	15.50	6,824	3,537	9.26	32,739
Petroleum .....	225	19.14	4,306	3,120	9.00	28,079
Phillips .....	520	32.93	17,123	4,531	10.53	47,710
Pondera .....	184	17.20	3,164	3,760	9.34	35,115
Powder River .....	590	15.00	8,850	4,590	9.00	41,310
Powell .....	136	12.00	1,632	6,856	7.00	47,992
Prairie .....	147	17.86	2,625	2,093	9.00	18,837
Ravalli .....	182	16.85	3,066	1,860	9.09	16,904
Richland .....	107	15.28	1,635	1,643	9.13	14,998
Roosevelt .....	17	16.24	276	90	9.00	810
Rosebud .....	375	15.00	5,625	9,097	9.00	81,873
Sanders .....	111	16.45	1,826	660	9.00	5,940
Sheridan .....	86	15.00	1,290	980	9.00	8,817
Silver Bow .....						
Stillwater .....	571	18.62	10,634	4,171	9.09	37,901
Sweet Grass .....	806	16.65	13,423	7,678	9.00	69,102
Teton .....	269	15.75	4,238	5,861	9.00	52,749
Toole .....	199	17.71	3,524	10,253	9.00	92,277
Treasure .....	37	16.14	597	653	9.00	5,877
Valley .....	598	16.54	9,894	4,387	9.00	39,483
Wheatland .....	825	15.00	12,375	9,603	9.00	86,427
Wibaux .....	81	20.25	1,640	923	9.00	8,307
Yellowstone .....	350	22.00	7,700	10,687	9.95	106,376
THE STATE .....	22,553	\$ 17.35	\$ 391,382	294,014	\$ 9.06	\$ 2,665,170
1943 .....	52,102	\$ 8.96	\$ 467,027	496,537	\$ 5.69	\$ 2,827,765
1944 .....	49,845	8.78	437,379	410,176	5.63	2,309,209
1945 .....	40,360	9.85	397,679	232,916	5.60	1,304,051
1946 .....	33,832	10.16	343,712	252,311	5.54	1,397,004
1947 .....	26,870	10.53	282,884	240,285	5.74	1,380,175
1948 .....	22,147	11.85	262,411	240,162	6.33	1,519,927
1949 .....	20,852	11.90	248,077	255,856	6.29	1,609,429
1950 .....	19,366	12.06	233,557	170,045	6.22	1,058,467
1951 .....	20,256	14.59	295,565	238,365	7.30	1,739,926
1952 .....	22,553	17.35	391,382	294,014	9.06	2,665,170

## SHEEP--1951

Tax Levies Extended Against  $33\frac{1}{3}\%$  of Assessed Value

	Coming 2, 3, and 4 Year Olds			Coming 5 Year Olds and Over		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead	35,854	\$ 8.99	\$ 322,426	37,952	\$ 6.00	\$ 227,696
Big Horn	11,714	9.50	111,244	8,364	6.75	56,533
Blaine	33,012	10.00	330,120	22,907	6.00	137,540
Broadwater	3,791	9.00	34,119	4,087	6.00	24,525
Carbon	9,254	9.37	86,706	14,390	6.00	86,333
Carter	43,037	9.00	387,333	22,922	6.00	137,532
Cascade	20,731	9.00	186,579	6,453	6.01	38,771
Chouteau	1,219	9.00	10,971	1,980	6.00	11,880
Custer	6,667	8.97	59,803	2,538	6.00	15,228
Daniels	339	9.00	3,051	1,914	6.00	11,494
Dawson	3,931	9.00	35,379	3,016	6.00	18,095
Deer Lodge	1,514	9.02	13,650	650	6.00	3,900
Fallon	1,784	9.00	16,056	2,070	6.00	12,420
Fergus	8,963	9.00	80,667	8,705	6.00	52,230
Flathead	381	8.54	3,255	904	6.03	5,450
Gallatin	5,517	9.00	49,660	5,672	6.09	34,565
Garfield	16,687	9.00	150,183	10,894	6.00	65,364
Glacier	7,725	9.00	69,525	11,179	6.34	70,874
Golden Valley	8,738	9.00	78,642	4,876	6.00	29,250
Granite	333	8.94	2,976	1,361	6.00	8,166
Hill	2,943	9.00	26,487	3,270	6.00	19,632
Jefferson	820	9.00	7,380	3,632	6.00	21,792
Judith Basin	10,625	9.00	95,625	7,288	6.00	43,728
Lake	558	8.82	4,920	2,037	6.00	12,220
Lewis and Clark				24,280	8.27	200,690
Liberty	2,367	9.00	21,314	3,500	6.00	21,000
Lincoln	48	7.96	382	316	5.97	1,887
Madison	28,266	9.00	254,394	31,666	6.00	189,994
McCone	10,095	9.00	90,852	5,100	6.58	33,570
Meagher	25,010	9.00	225,090	19,146	6.00	114,876
Mineral						
Mssoula	269	9.00	2,421	475	6.41	3,046
Musselshell	4,702	8.86	41,648	4,464	5.81	25,952
Park	8,235	9.00	74,119	14,568	6.02	87,764
Petroleum	4,788	9.00	43,092	2,901	6.00	17,406
Phillips	11,636	12.00	139,632	5,409	8.00	43,272
Pondera	4,237	9.14	38,718	4,131	6.02	24,863
Powder River	12,332	9.00	110,988	8,733	6.00	52,398
Powell	9,048	9.00	81,432	4,223	6.00	25,338
Prairie	2,822	8.98	25,328	2,996	6.00	17,976
Ravalli	3,265	9.00	29,379	2,476	5.98	14,814
Richland	2,205	8.09	17,847	4,730	6.23	29,470
Roosevelt	155	9.00	1,395	1,278	6.00	7,668
Rosebud	10,769	9.00	96,921	8,598	6.00	51,588
Sanders	1,394	9.00	12,546	2,275	6.00	13,650
Sheridan	640	10.27	6,570	2,529	7.85	19,860
Silver Bow				2,000	6.00	12,000
Stillwater	6,097	9.05	55,151	10,328	6.42	66,350
Sweet Grass	12,231	9.00	110,079	25,458	6.00	152,748
Teton	8,533	9.00	76,797	6,269	6.00	37,614
Toole	7,979	9.00	71,811	5,402	6.00	32,412
Treasure	263	8.85	2,327	461	6.00	2,766
Valley	14,509	9.00	130,581	9,443	6.00	56,658
Wheatland	20,259	9.00	182,331	14,809	6.00	88,854
Wibaux	1,659	9.11	15,112	997	6.00	5,982
Yellowstone	6,078	16.00	97,273	4,784	9.70	46,405
THE STATE	456,028	\$ 9.26	\$ 4,222,287	422,806	\$ 6.25	\$ 2,644,089

## SHEEP—1952

Tax Levies Extended Against 33 $\frac{1}{3}$ % of Assessed Value

	Coming Number	2, 3, and 4 Year Av. Value	Olds Value	Coming Number	5 Year Av. Value	Olds and Over Value
Beaverhead	37,156	\$ 12.00	\$ 445,970	35,938	\$ 7.50	\$ 269,557
Big Horn	10,795	12.95	139,832	13,608	8.00	108,852
Blaine	34,501	11.97	413,095	24,810	7.42	184,010
Broadwater	4,735	12.00	56,820	2,881	7.50	21,598
Carbon	9,699	12.00	116,380	16,018	7.50	120,133
Carter	42,718	12.00	512,616	28,125	7.50	210,949
Cascade	18,163	12.00	217,956	4,072	7.50	30,540
Chouteau	2,644	12.00	31,728	1,416	7.50	10,621
Custer	9,543	10.71	102,200	4,771	7.19	34,281
Daniels	1,408	11.98	16,874	1,645	7.51	12,346
Dawson	4,581	12.00	54,972	3,650	7.49	27,332
Deer Lodge	1,418	12.22	17,330	310	8.00	2,480
Fallon	2,362	12.00	28,344	1,579	7.51	11,865
Fergus	10,176	12.00	122,112	8,384	7.50	62,892
Flathead	170	28.03	4,765	446	7.95	3,545
Gallatin	6,302	12.00	75,625	7,257	7.50	54,435
Garfield	23,975	12.00	287,700	11,761	9.00	105,849
Glacier	8,266	12.00	99,192	2,662	7.58	65,638
Golden Valley	7,501	12.00	90,012	5,867	7.50	44,010
Granite	733	12.00	8,796	749	7.50	5,620
Hill	4,305	12.00	51,660	2,620	7.50	19,652
Jefferson	1,154	12.00	13,848	1,952	7.50	14,642
Judith Basin	10,556	12.00	126,672	7,724	7.93	61,302
Lake	1,248	12.00	14,970	2,755	7.53	20,755
Lewis and Clark	12,927	12.00	155,125	9,140	7.46	68,250
Liberty	1,670	12.22	20,040	3,677	7.50	27,577
Lincoln	101	12.00	1,212	606	7.50	4,545
Madison	32,137	12.00	385,644	29,025	9.00	261,225
McCone	10,769	12.00	129,228	7,292	6.00	43,752
Meagher	16,530	11.34	187,440	12,821	7.50	96,158
Mineral						
Missoula	158	12.13	1,916	2,465	9.25	22,802
Musselshell	5,837	12.00	70,016	4,622	7.39	34,144
Park	8,950	11.88	106,330	11,610	7.50	87,104
Petroleum	4,081	12.00	48,972	3,052	7.50	22,889
Phillips	10,031	13.00	130,373	9,137	8.14	74,366
Pondera	7,072	10.47	74,070	6,122	8.09	49,537
Powder River	14,607	12.00	175,284	5,682	7.50	42,613
Power	9,357	9.00	84,213	4,207	6.00	25,242
Prairie	4,761	12.00	57,132	5,183	7.50	38,873
Ravalli	3,092	11.96	36,978	3,438	7.68	26,416
Richland	3,802	13.40	50,934	7,430	8.48	63,030
Roosevelt	97	12.00	1,164	2,034	7.50	15,259
Rosebud	12,159	12.01	145,908	6,360	9.00	57,240
Sanders	1,591	12.00	19,092	3,635	7.50	27,264
Sheridan	1,524	12.00	18,293	3,743	7.50	28,075
Silver Bow				4,000	7.50	30,000
Stillwater	7,137	12.11	86,434	10,147	8.97	91,058
Sweet Grass	13,682	11.99	163,989	24,869	7.50	186,548
Teton	9,426	12.00	113,112	7,635	7.50	57,267
Toole	7,437	12.00	89,244	4,751	7.50	35,633
Treasure	364	12.27	4,467	1,148	7.50	8,612
Valley	13,456	12.00	161,472	11,365	7.00	79,555
Wheatland	22,902	12.00	274,824	15,287	7.50	114,647
Wibaux	1,667	12.00	20,004	1,393	7.50	10,447
Yellowstone	7,489	12.43	93,110	5,894	8.00	47,150
THE STATE	498,922	\$ 11.94	\$ 5,955,489	424,770	\$ 7.72	\$ 3,280,182
1943	1,445,162	\$ 7.05	\$10,194,469	1,027,200	\$ 4.04	\$ 4,145,805
1944	1,245,222	7.02	8,745,411	1,006,696	4.62	4,655,313
1945	965,357	7.00	6,758,316	1,009,449	4.61	4,651,895
1946	721,669	6.91	4,968,747	891,114	4.52	4,030,257
1947	496,002	7.22	3,581,735	747,081	4.65	3,473,949
1948	428,248	8.18	3,501,528	638,951	5.22	3,332,281
1949	465,283	8.28	3,850,359	529,249	5.16	2,730,865
1950	460,404	8.23	3,788,209	392,915	5.23	2,055,690
1951	456,028	9.28	4,222,287	422,806	6.25	2,644,089
1952	498,922	11.94	5,955,489	424,770	7.72	3,280,182

## ALL SHEEP—1951

Tax Levies Extended Against 33 $\frac{1}{3}$ % of Assessed Value

	Number	Av. Value	Value
Beaverhead .....	91,044	\$ 7.45	\$ 678,523
Big Horn .....	29,021	8.35	242,289
Blaine .....	73,554	8.46	622,475
Broadwater .....	9,648	7.44	71,819
Carbon .....	32,437	7.22	237,646
Carter .....	81,895	7.98	653,332
Cascade .....	42,882	8.00	343,150
Chouteau .....	5,433	7.22	39,248
Custer .....	10,780	8.15	87,890
Daniels .....	2,801	6.69	18,726
Dawson .....	8,558	7.64	65,366
Deer Lodge .....	3,392	7.79	26,410
Fallon .....	5,122	7.45	38,147
Fergus .....	22,065	7.51	165,632
Flathead .....	1,534	7.91	12,140
Gallatin .....	15,324	8.20	125,600
Garfield .....	41,377	7.62	315,444
Glacier .....	28,233	7.29	205,837
Golden Valley .....	15,751	7.91	124,545
Granite .....	1,823	6.73	12,275
Hill .....	6,583	7.55	49,714
Jefferson .....	4,936	6.70	33,090
Judith Basin .....	26,342	7.65	201,452
Lake .....	5,046	8.41	42,455
Lewis and Clark .....	24,280	8.27	200,690
Liberty .....	5,943	7.35	43,682
Lincoln .....	406	6.39	2,594
Madison .....	69,616	7.47	519,711
McCone .....	17,059	8.17	139,296
Meagher .....	59,651	7.58	452,315
Mineral .....	13	6.23	81
Mussoula .....	904	7.15	6,467
Musselshell .....	13,994	7.26	101,606
Park .....	24,614	7.19	177,028
Petroleum .....	8,672	8.01	69,504
Phillips .....	20,093	10.77	216,584
Pondera .....	11,268	7.57	85,299
Powder River .....	25,698	7.73	198,657
Powell .....	17,665	7.81	137,938
Prairie .....	9,888	7.33	72,444
Ravalli .....	8,570	7.57	64,910
Richland .....	8,212	6.90	56,681
Roosevelt .....	1,848	6.58	12,164
Rosebud .....	30,533	7.13	217,791
Sanders .....	4,499	7.28	32,754
Sheridan .....	3,801	8.37	31,817
Silver Bow .....	2,000	6.00	12,000
Stillwater .....	20,495	7.48	153,363
Sweet Grass .....	42,600	7.06	300,740
Teton .....	20,181	7.61	153,524
Toole .....	22,378	7.52	168,335
Treasure .....	1,058	7.14	7,558
Valley .....	28,243	7.85	221,599
Wheatland .....	44,649	7.75	346,161
Wibaux .....	3,324	7.86	26,120
Yellowstone .....	19,719	13.15	259,249
THE STATE .....	1,137,455	\$ 7.83	\$ 8,901,867

## ALL SHEEP—1952

## Tax Levies Extended Against 33⅓ % of Assessed Value

	Number	Av. Value	Value
Beaverhead	96,474	\$ 9.69	\$ 954,323
Big Horn	38,893	10.04	390,622
Blaine	80,013	9.95	795,923
Broadwater	10,841	10.00	108,391
Carbon	33,346	9.26	308,680
Carter	98,070	10.04	984,787
Cascade	41,903	10.26	429,983
Chouteau	6,586	10.02	66,024
Custer	14,982	9.59	143,723
Daniels	4,230	9.57	40,483
Dawson	11,175	9.82	109,772
Deer Lodge	3,292	11.16	36,750
Fallon	5,660	10.00	56,606
Fergus	23,629	9.87	233,175
Flathead	917	11.39	10,445
Gallatin	19,916	10.46	208,390
Garfield	47,685	10.61	505,761
Glacier	26,514	9.51	252,251
Golden Valley	16,625	10.00	166,269
Granite	3,030	9.45	28,636
Hill	8,173	10.30	84,146
Jefferson	5,085	9.21	46,841
Judith Basin	24,430	10.08	246,190
Lake	5,445	9.99	54,435
Lewis and Clark	25,872	10.05	259,900
Liberty	6,812	9.11	62,033
Lincoln	763	8.30	6,327
Madison	72,120	10.60	764,385
McCone	21,704	9.60	208,509
Meagher	40,810	9.56	390,227
Mineral			
Missoula	2,674	9.57	27,490
Musselshell	13,675	9.85	134,632
Park	24,537	9.50	232,997
Petroleum	10,478	9.95	104,246
Phillips	24,219	11.13	269,572
Pondera	17,138	9.43	161,886
Powder River	25,469	10.52	268,057
Powell	20,556	7.74	159,079
Prairie	12,184	9.64	117,467
Ravalli	8,572	9.73	83,364
Richland	12,982	10.06	130,597
Roosevelt	2,238	7.82	17,509
Rosebud	27,991	10.38	290,646
Sanders	5,997	9.02	54,122
Sheridan	6,333	8.92	56,475
Silver Bow	4,000	7.50	30,000
Stillwater	22,026	10.26	226,027
Sweet Grass	47,035	9.21	433,062
Teton	23,191	9.80	227,366
Toole	22,640	9.75	220,678
Treasure	2,202	8.88	19,553
Valley	29,806	9.74	290,404
Wheatland	48,617	10.04	488,273
Wibaux	4,064	9.94	40,398
Yellowstone	24,420	10.42	254,336
THE STATE	1,240,239	\$ 9.91	\$12,292,223
1943	3,021,001	\$ 5.84	\$17,635,066
1944	2,711,939	5.95	16,147,312
1945	2,248,082	5.83	13,111,940
1946	1,898,926	5.66	10,757,714
1947	1,510,238	5.77	8,718,743
1948	1,329,508	6.48	8,616,147
1949	1,271,240	6.64	8,438,730
1950	1,042,730	6.84	7,135,923
1951	1,137,455	7.83	8,901,867
1952	1,240,239	9.91	12,292,223

## SWINE, OTHER LIVESTOCK, AND TOTAL OF ALL LIVESTOCK—1951

Tax Levies Extended Against 33⅓ % of Assessed Value

	Swine Value	Other Livestock Poultry Bees, etc. Value	Total Value of All Livestock
Beaverhead	\$ 26,000	\$ 6,187	\$ 6,476,010
Big Horn	77,697	23,813	6,590,548
Blaine	22,155	17,715	3,627,650
Broadwater	23,266	15,199	1,738,814
Carbon	46,804	40,234	2,542,764
Carter	23,522	5,971	2,791,955
Cascade	31,375	4,730	3,672,040
Chouteau	19,410	26,501	2,983,864
Custer	4,775	3,631	2,861,391
Daniels	9,963	9,196	740,226
Dawson	29,590	1,200	1,673,211
Deer Lodge	1,270		316,570
Fallon	44,304	10,612	1,512,528
Fergus	59,614	21,010	5,040,616
Flathead	50,980	13,725	1,013,650
Gallatin	59,900	39,245	3,121,780
Garfield	4,134	4,955	2,270,833
Glacier	1,270	2,872	814,524
Golden Valley	5,638	6,493	1,406,930
Granite	3,025	8,537	1,399,127
Hill	12,861	11,424	1,140,159
Jefferson	5,156	5,264	1,206,620
Judith Basin	15,386	12,889	3,012,277
Lake	59,865	44,255	2,254,675
Lewis and Clark	15,855	10,070	2,453,835
Liberty	705	2,077	682,979
Lincoln	4,162	6,412	417,748
Madison	27,360	23,543	3,885,959
McCone	14,418		1,561,590
Meagher	2,062	5,957	3,111,325
Mineral	1,805	1,288	86,219
Missoula	17,855	11,031	783,619
Musselshell	5,320	7,447	1,709,760
Park	17,708	21,339	2,432,270
Petroleum	1,838	830	1,341,522
Phillips	19,843	18,571	4,125,998
Pondera	25,182	13,654	956,580
Powder River	5,130	8,489	3,486,406
Powell	9,984		2,074,612
Prairie	8,627	3,287	1,298,348
Ravalli	38,917	40,677	2,301,074
Richland	25,190	3,300	1,458,356
Roosevelt	36,155	10,989	1,419,768
Rosebud	15,393	11,664	3,099,603
Sanders	21,612	15,306	1,151,003
Sheridan	16,655	11,893	1,162,100
Silver Bow	3,850	2,015	334,630
Stillwater	40,537	18,496	2,656,996
Sweet Grass	14,217	15,309	2,601,766
Teton	29,385	22,234	2,541,108
Toole	3,941	5,380	944,036
Treasure	12,172	2,721	979,761
Valley	22,485	2,867	2,995,446
Wheatland	4,015	7,503	2,094,999
Wibaux	26,640		794,425
Yellowstone	94,885	27,352	5,161,721
THE STATE	\$ 1,211,863	\$ 667,359	\$122,314,324

## SWINE, OTHER LIVESTOCK, AND TOTAL OF ALL LIVESTOCK—1952

Tax Levies Extended Against 33 $\frac{1}{3}$  % of Assessed Value

	Swine Value	Other Livestock Poultry Bees, etc. Value	Total Value of All Livestock
Beaverhead	\$ 14,520	\$ 7,235	\$ 8,641,203
Big Horn	51,653	30,988	8,617,163
Blaine	16,695	19,128	4,681,721
Broadwater	27,536	15,894	2,335,327
Carbon	49,604	44,452	3,629,632
Carter	10,416	7,423	3,928,046
Cascade	26,319	27,142	5,027,534
Chouteau	28,253	25,806	4,186,703
Custer	6,075	6,138	4,173,201
Daniels	11,713	11,683	1,071,924
Dawson	16,361	1,200	2,415,898
Deer Lodge	1,940		505,830
Fallon	26,302	13,734	2,073,532
Fergus	51,664	26,168	6,752,517
Flathead	50,935	15,710	1,420,920
Gallatin	56,555	40,620	4,081,030
Garfield	2,736	5,578	3,322,510
Glacier	1,345	3,591	973,607
Golden Valley	3,422	7,524	1,868,675
Granite	2,065	3,000	2,014,651
Hill	10,520	16,381	1,733,422
Jefferson	6,349	5,312	1,577,192
Judith Basin	15,481	16,408	4,004,684
Lake	54,325	37,230	3,005,975
Lewis and Clark	17,795	16,970	3,239,675
Liberty	745	2,020	863,731
Lincoln	3,529	8,849	515,160
Madison	18,480	25,819	5,134,639
McCone	8,862		2,181,219
Meagher	2,062	960	3,379,769
Mineral	1,350	1,219	117,309
Missoula	16,556	15,811	1,164,057
Musselshell	2,046	6,510	2,159,004
Park	10,931	23,300	3,134,968
Petroleum	659	480	2,102,634
Phillips	13,348	18,283	4,914,608
Pondera	21,560	19,014	1,539,876
Powder River	4,830	11,260	4,655,057
Powell	7,779		2,135,703
Prairie	5,706	4,687	1,928,550
Ravalli	28,915	48,208	2,967,984
Richland	15,685	2,750	2,081,657
Roosevelt	23,246	13,444	1,923,589
Rosebud	10,431	12,804	4,449,561
Sanders	23,563	18,857	1,564,297
Sheridan	19,770	19,615	1,617,440
Silver Bow	3,080		444,190
Stillwater	31,791	20,920	3,522,348
Sweet Grass	13,720	15,163	3,661,340
Teton	21,300	25,499	3,379,972
Toole	9,365	5,078	1,361,471
Treasure	4,603	2,700	1,394,531
Valley	19,579	970	4,377,898
Wheatland	2,811	8,255	2,697,914
Wibaux	14,830		1,107,983
Yellowstone	61,297	24,815	5,584,038
THE STATE	\$ 983,008	\$ 762,605	\$163,345,069
1943	2,470,942	\$ 648,441	\$ 82,562,955
1944	2,076,301	757,075	91,424,462
1945	1,273,059	734,429	95,335,284
1946	1,059,603	717,466	92,449,570
1947	1,222,972	720,470	87,693,298
1948	1,409,889	650,524	103,023,793
1949	1,314,283	606,050	105,923,512
1950	1,004,435	648,782	96,605,915
1951	1,211,863	667,359	122,314,324
1952	983,008	762,605	163,345,069

## PERSONAL PROPERTY OTHER THAN LIVESTOCK—1951

	Tax Levies Extended Against 20% and 33 1/3% of Assessed Value			Tax Levies Extended Against 30% of Assessed Value	
	Number	All Motor Vehicles Av. Value	Value	Mng. Mchry. Fixt. Sup. Etc.	Mfg. Mchry. Fixt. Sup. Etc.
Beaverhead	2,952	\$740.08	\$ 2,184,706	\$ 66,630	\$ 50,310
Big Horn	3,328	806.38	2,683,641		42,535
Blaine	2,896	777.42	2,251,590	1,500	348,300
Broadwater	1,447	858.46	1,242,191	63,765	15,305
Carbon	3,890	634.16	2,466,892	281,609	85,040
Carter	1,032	843.36	870,345	55,093	
Cascade	18,887	751.11	14,186,170	36,425	7,884,970
Chouteau	4,237	784.56	3,324,177		8,500
Custer	4,566	768.42	3,508,605		95,175
Daniels	2,002	712.70	1,426,820		5,817
Dawson	3,792	738.79	2,801,481		19,610
Deer Lodge	4,849	394.85	1,914,605	49,650	3,191,097
Fallon	1,618	834.63	1,350,427		76,020
Fergus	6,334	695.50	4,405,317	24,500	219,643
Flathead	11,886	626.14	7,442,255		849,585
Gallatin	9,107	718.67	6,544,970	2,500	445,312
Garfield	929	782.98	727,390		
Glacier	3,420	775.99	2,653,879		296,999
Golden Valley	677	777.84	526,600		1,700
Granite	1,157	650.13	752,198	188,769	51,615
Hill	5,918	743.77	4,401,643		199,052
Jefferson	1,402	695.34	974,863	79,555	8,055
Judith Basin	2,125	820.83	1,744,260	9,400	18,223
Lake	4,934	695.73	3,432,710		199,530
Lewis and Clark	8,706	680.67	5,925,909	1,152,125	470,075
Liberty	1,558	836.79	1,303,719		5,800
Lincoln	3,233	701.19	2,266,957	126,550	506,467
Madison	2,647	600.39	1,589,230	138,895	17,405
McCone	1,843	763.65	1,407,405		
Meagher	1,054	697.28	734,938	6,000	23,000
Mineral	707	676.52	478,300	21,375	67,063
Missoula	12,547	660.59	8,288,398		1,432,405
Musselshell	2,361	560.14	1,322,482	152,764	36,866
Park	5,043	661.49	3,335,908	117,558	41,250
Petroleum	569	787.15	447,890		
Phillips	2,750	708.05	1,947,135	8,035	61,000
Pondera	3,813	754.92	3,121,946		83,500
Powder River	1,208	928.28	1,121,360	13,090	
Powell	2,550	688.77	1,756,376	289,947	94,197
Prairie	1,032	733.19	756,650		
Ravalli	5,717	522.20	2,985,436	4,375	134,800
Richland	4,269	667.66	2,850,223	10,000	
Roosevelt	3,866	809.74	3,130,456		34,050
Rosebud	2,219	772.81	1,714,856	827,810	18,200
Sanders	2,699	575.15	1,552,325	18,685	128,590
Sheridan	3,449	760.57	2,623,196	10,700	34,000
Silver Bow	14,026	557.30	7,816,730	4,498,465	953,430
Stillwater	2,594	642.79	1,667,399		48,485
Sweet Grass	1,698	750.45	1,274,265		30,020
Teton	4,179	745.07	3,113,656		35,903
Toole	3,399	824.34	2,801,917		542,756
Treasure	687	775.95	533,080		
Valley	5,042	776.14	3,913,293		73,939
Wheatland	1,566	663.69	1,039,333		63,780
Wibaux	945	701.30	662,731		
Yellowstone	21,983	703.56	15,466,285		2,915,843
PUBLIC UTILITIES	1,263	1,230.41	1,554,012		12,625,719
THE STATE	234,607	\$ 700.41	\$ 164,321,531	\$ 8,255,770	\$ 34,590,936

## PERSONAL PROPERTY OTHER THAN LIVESTOCK—1952

	Tax Levies Extended Against 20% and 33 $\frac{1}{3}$ % of Assessed Value			Tax Levies Extended Against 30% of Assessed Value	
	Number	All Motor Vehicles Av. Value	Value	Mng. Mchry. Fixt. Sup. Etc.	Mfg. Mchry. Fixt. Sup. Etc.
Beaverhead .....	2,986	\$ 802.53	\$ 2,396,361	\$ 76,175	\$ 42,560
Big Horn .....	3,693	863.44	3,188,688		37,850
Blaine .....	2,985	825.23	2,463,310		515,270
Broadwater .....	1,484	936.74	1,390,124	55,255	15,620
Carbon .....	4,056	671.89	2,725,174	254,003	53,939
Carter .....	1,083	933.13	1,010,580		21,763
Cascade .....	18,798	804.77	15,128,076	37,775	8,030,276
Chouteau .....	4,643	832.70	3,866,209		6,000
Custer .....	4,864	811.30	3,946,160		80,375
Daniels .....	2,092	917.46	1,919,335		5,540
Dawson .....	4,129	877.99	3,625,222		57,605
Deer Lodge .....	5,037	481.95	2,427,570	51,250	3,732,768
Fallon .....	1,715	854.67	1,465,764		26,646
Fergus .....	6,612	718.16	4,748,178	38,675	176,500
Flathead .....	12,648	678.37	8,580,045		805,185
Gallatin .....	9,069	736.60	6,680,190		431,850
Garfield .....	965	863.23	833,020		
Glacier .....	3,394	836.95	2,840,604		268,522
Golden Valley .....	698	833.52	581,800		1,000
Granite .....	1,302	681.78	887,679	200,036	59,870
Hill .....	6,147	804.62	4,946,025		187,099
Jefferson .....	1,475	743.24	1,096,284	68,875	14,365
Judith Basin .....	2,224	838.41	1,864,633	9,750	19,885
Lake .....	5,028	657.51	3,305,985		173,780
Lewis and Clark .....	9,003	724.36	6,521,370	960,435	646,020
Liberty .....	1,821	769.68	1,401,579		25,475
Lincoln .....	3,589	743.71	2,669,170	115,100	500,772
Madison .....	2,623	642.82	1,686,110	124,675	14,300
McCone .....	2,034	904.25	1,839,240		
Meagher .....	1,150	790.43	908,996	3,090	
Mineral .....	769	721.72	555,000	56,680	92,965
Missoula .....	13,089	701.23	9,143,378		1,653,023
Musselshell .....	2,090	684.83	1,431,305	23,379	138,063
Park .....	5,244	699.83	3,669,890	34,000	112,120
Petroleum .....	612	838.04	512,880		
Phillips .....	2,887	768.74	2,219,342	8,085	60,885
Pondera .....	3,915	864.14	3,383,111		160,130
Powder River .....	1,232	953.97	1,175,285	78,525	500
Powell .....	2,795	736.65	2,058,934	206,900	61,164
Prairie .....	1,103	929.33	1,025,050		
Ravalli .....	5,582	564.10	3,148,814	3,975	133,106
Richland .....	4,384	684.35	3,000,188	5,000	
Roosevelt .....	4,272	848.35	3,624,170		41,807
Rosebud .....	2,247	804.93	1,808,674	1,185,250	14,550
Sanders .....	2,947	642.72	1,894,108	35,290	108,335
Sheridan .....	3,591	799.94	2,872,569	9,500	34,020
Silver Bow .....	15,222	534.68	8,138,895	5,225,520	2,528,600
Stillwater .....	2,682	706.50	1,894,827		43,910
Sweet Grass .....	1,760	798.39	1,405,175		19,990
Teton .....	4,293	774.85	3,326,423		97,491
Toole .....	3,359	903.93	3,036,301		579,035
Treasure .....	732	807.53	592,110		
Valley .....	4,935	912.01	4,500,773		38,168
Wheatland .....	1,531	715.40	1,095,270		64,175
Wibaux .....	962	783.03	753,279		
Yellowstone .....	23,513	739.56	17,389,340		3,020,948
PUBLIC UTILITIES .....	1,426	\$1,224.03	\$ 1,745,473	\$	\$ 15,151,155
THE STATE .....	244,521	\$ 745.72	\$182,344,045	\$ 8,867,198	\$ 40,104,975
1943 .....	158,757	\$ 218.57	\$ 34,698,894	\$ 7,681,210	\$ 22,224,644
1944 .....	153,731	221.87	34,108,021	7,317,507	22,356,784
1945 .....	152,969	231.78	35,455,505	6,847,971	24,273,631
1946 .....	165,080	240.51	39,701,320	7,398,004	23,153,934
1947 .....	172,194	308.73	53,171,549	7,561,932	30,291,520
1948 .....	185,608	450.71	83,656,977	7,444,422	33,025,298
1949 .....	205,371	608.70	125,008,309	7,595,048	33,971,096
1950 .....	221,165	634.71	140,374,613	6,523,947	35,822,008
1951 .....	234,607	700.41	164,321,531	8,255,770	34,590,936
1952 .....	244,521	745.72	182,344,045	8,867,198	40,104,975

## PERSONAL PROPERTY OTHER THAN LIVESTOCK—1951

	Tax Levies Extended Against 30% of Assessed Value		Tax Levies Extended Against 20% of Assessed Value		
	Drilling Rigs, Oil Equip., Etc.	Bank Stock & Moneyed Capital	H. H. Furn. Incl. Jewelry Wash. Mach. Refrig., Etc.	Farm Mchry. and Equipment	Mchry. Other Than Farm, Mng. or Mfg.
Beaverhead		\$ 474,792	\$ 405,055	\$ 508,800	\$ 170,045
Big Horn	77,212	363,590	604,561	1,733,681	117,265
Blaine	98,400	306,390	573,590	1,642,875	154,190
Broadwater		89,392	268,765	755,025	51,645
Carbon	273,989	501,449	712,222	1,331,185	101,262
Carter		86,440	214,193	736,157	17,430
Cascade	750	2,267,540	3,863,525	1,721,825	1,280,155
Chouteau		213,154	639,695	5,216,812	744,953
Custer		407,140	891,513	460,595	322,328
Daniels		163,855	337,962	1,510,039	84,029
Dawson		425,714	459,870	1,312,635	117,660
Deer Lodge		366,495	620,950	14,200	79,800
Fallon	6,559	277,276	315,080	1,166,629	59,780
Fergus	54,721	644,382	1,369,718	3,912,304	302,829
Flathead		860,740	1,888,890	1,101,125	1,361,750
Gallatin	4,100	1,000,880	1,039,005	2,269,225	370,545
Garfield	9,805		214,148	614,597	72,270
Glacier	1,296,783	285,291	303,555	471,750	70,606
Golden Valley			170,961	445,274	16,265
Granite		84,709	213,297	261,763	98,297
Hill		462,590	1,375,934	2,616,158	208,518
Jefferson		108,593	193,155	209,320	16,320
Judith Basin	1,850	69,871	385,550	1,927,950	108,184
Lake		345,225	636,950	900,540	105,485
Lewis and Clark		1,634,236	2,641,745	715,465	908,585
Liberty	30,768	66,010	335,900	1,318,570	16,700
Lincoln		154,741	502,184	158,081	572,531
Madison		178,403	643,429	960,979	19,682
McCone		104,510	271,385	1,818,800	74,260
Meagher		59,969	112,431	219,457	75,360
Mineral	2,630		133,794	159,213	134,260
Missoula		529,511	1,996,305	270,215	226,840
Musselshell	79,046	75,461	293,254	311,852	2,620
Park	4,000	334,382	1,034,365	817,653	56,942
Petroleum	27,890		83,395	254,480	26,540
Phillips		258,325	539,170	1,606,260	204,605
Pondera	374,580	262,570	944,030	2,703,690	128,385
Powder River		93,605	273,120	963,020	28,620
Powell		278,664	314,448	336,718	68,389
Prairie		109,576	180,760	636,475	47,944
Ravalli		407,564	858,765	868,310	89,535
Richland		480,651	413,205	828,805	86,555
Roosevelt		355,902	676,219	2,760,847	67,950
Rosebud	50,200	71,120	534,315	1,024,240	160,510
Sanders		162,631	348,710	419,115	265,045
Sheridan		234,900	1,015,625	2,860,543	63,855
Silver Bow		2,477,365	1,063,350	18,560	336,745
Stillwater	3,698	193,607	717,630	1,257,853	43,200
Sweet Grass		153,472	438,556	725,953	86,010
Teton	29,289	213,547	926,350	2,955,201	113,666
Toole	976,264	359,043	495,296	1,602,785	189,398
Treasure		117,660	98,330	263,920	38,240
Valley		406,743	1,161,247	3,048,061	199,732
Wheatland	20,000	222,247	301,658	281,227	24,815
Wibaux		127,900	123,500	656,365	14,675
Yellowstone	4,550	2,498,683	4,231,055	1,872,975	1,697,951
PUBLIC UTILITIES					12,341,584
THE STATE	\$ 3,427,084	\$22,428,506	\$41,401,670	\$67,536,152	\$24,443,340

## PERSONAL PROPERTY OTHER THAN LIVESTOCK—1952

	Tax Levies Extended Against 30% of Assessed Value		Tax Levies Extended Against 20% of Assessed Value		
	Drilling Rigs, Oil Equip., Etc.	Bank Stock & Moneyed Capital	H. H. Furn. Incl. Jewelry Wash. Mach. Refrig., Etc.	Farm Mchry. and Equipment	Mchry. Other Than Farm, Mng. or Mfg.
Beaverhead	\$	\$ 489,765	\$ 406,610	\$ 544,655	\$ 208,755
Big Horn	25,650	369,756	615,485	1,729,740	131,810
Blaine	2,851	345,375	599,275	1,823,530	117,975
Broadwater	2,000	115,363	275,960	822,645	68,845
Carbon	249,736	491,212	728,785	1,573,676	111,382
Carter		80,194	232,748	698,555	7,625
Cascade	750	2,439,822	4,361,940	2,063,760	1,290,512
Chouteau	10,000	225,391	674,248	6,225,666	601,411
Custer		495,247	934,350	542,270	288,592
Daniels		143,714	383,978	1,838,181	71,321
Dawson	292,502	434,172	498,435	1,600,042	138,445
Deer Lodge		308,185	635,400	177,350	68,580
Fallon	79,000	301,053	322,630	1,221,495	63,144
Fergus	77,300	716,083	1,450,426	4,202,330	238,932
Flathead		898,780	2,106,375	1,162,265	1,458,070
Gallatin		1,037,805	1,058,965	2,432,355	347,245
Garfield	24,340		204,210	601,790	78,450
Glacier	1,281,015	275,631	321,540	481,200	32,876
Golden Valley	3,690		190,025	482,698	34,505
Granite		94,819	220,392	283,176	101,420
Hill	40,000	518,017	1,571,629	3,291,041	293,629
Jefferson		119,788	210,845	226,730	13,805
Judith Basin	1,850	71,867	416,170	2,158,130	92,476
Lake		376,490	654,380	945,910	109,960
Lewis and Clark		1,769,103	2,781,815	827,315	849,605
Liberty	32,489	77,332	380,050	1,580,845	33,500
Lincoln		178,287	554,371	184,849	523,457
Madison		195,486	629,010	846,617	2,801
McCone	125,000	114,820	281,625	1,739,910	39,870
Meagher		78,812	60,626	219,366	69,121
Mineral			167,055	81,595	219,385
Missoula		605,960	2,182,955	279,205	218,785
Musselshell	66,479	93,544	288,494	294,497	2,180
Park	4,000	367,819	1,060,895	888,220	63,800
Petroleum	88,160		85,435	309,552	15,082
Phillips		265,563	562,346	1,825,665	131,790
Pondera	454,510	287,460	1,039,930	3,167,845	52,795
Powder River		113,310	300,410	1,049,750	35,160
Powell	760	301,833	336,220	361,683	266,687
Prairie	45,451	111,915	208,970	794,152	61,655
Ravalli		492,996	839,185	896,685	116,485
Richland		517,026	455,510	845,035	97,405
Roosevelt	550,000	477,510	737,327	3,190,664	41,960
Rosebud	70,280	90,560	545,135	1,097,540	138,670
Sanders		174,766	360,505	540,988	511,310
Sheridan		231,420	1,025,360	3,278,275	93,235
Silver Bow		2,486,470	1,041,085	17,535	369,270
Stillwater	25,353	220,252	803,125	1,403,050	33,750
Sweet Grass		174,440	447,081	878,070	50,180
Teton	24,642	226,068	1,020,812	3,206,885	103,964
Toole	996,479	398,124	562,289	1,890,924	223,592
Treasure		119,406	99,535	265,250	48,245
Valley		407,125	1,273,132	3,587,409	188,298
Wheatland		227,735	285,728	324,893	9,295
Wibaux		122,295	128,995	928,696	32,590
Yellowstone	130,000	2,723,134	4,546,555	2,114,715	1,694,905
PUBLIC UTILITIES	\$	\$	\$	\$	\$13,100,808
THE STATE	\$ 4,704,287	\$23,999,100	\$44,166,367	\$75,886,870	\$25,409,400
1943	\$ 1,386,201	\$13,077,832	\$20,437,804	\$20,089,055	\$12,300,462
1944	1,613,649	13,398,010	21,852,148	23,966,936	12,884,476
1945	2,624,536	15,104,738	22,957,845	27,408,186	13,078,466
1946	2,772,997	16,377,461	24,267,302	29,145,075	13,776,453
1947	2,929,787	17,399,559	27,591,930	33,082,740	15,853,227
1948	3,127,486	18,819,286	31,393,503	41,129,692	17,402,213
1949	3,714,927	19,955,045	35,817,068	52,198,895	19,970,020
1950	3,494,841	20,896,492	37,681,717	56,385,339	22,103,759
1951	3,427,084	22,428,506	41,401,670	67,536,152	24,443,340
1952	4,704,287	23,999,100	44,166,367	75,886,870	25,409,400

## PERSONAL PROPERTY OTHER THAN LIVESTOCK—1951

		Tax Levies Extended Against 33 1/3% of Assessed Value		Tax Levies Extended Against 7% of Assessed Value	
	Airplanes	Goods, Wares & Mdse.	Furn. & Fixt. of Stores Offices, Banks, Hotels, Prof. Libraries, Etc.	Solvent Credits	Agri. Products Not Classed as Mdse.
Beaverhead	\$ 8,280	\$ 659,075	\$ 164,508	\$ 355,415	\$ 27,890
Big Horn	12,000	819,481	152,812	251,745	1,061,038
Blaine	-----	1,250,305	190,860	59,790	192,312
Broadwater	200	225,694	63,713	78,551	215,889
Carbon	7,940	570,641	160,164	132,060	111,415
Carter	-----	118,053	35,358	23,910	42,176
Cascade	-----	6,734,896	1,901,730	8,079,769	2,922,753
Chouteau	36,132	625,692	98,295	328,975	3,326,018
Custer	1,500	1,354,499	356,768	400,125	23,670
Daniels	7,845	446,894	52,661	371,987	2,074,491
Dawson	16,700	920,876	169,806	451,581	275,494
Deer Lodge	-----	775,090	317,740	780,650	-----
Fallon	-----	420,056	50,714	170,144	340,041
Fergus	19,058	1,281,383	420,428	917,957	2,885,186
Flathead	33,150	2,571,455	632,405	1,142,705	-----
Gallatin	20,050	2,513,835	571,390	393,775	994,335
Garfield	5,000	81,863	52,188	37,640	29,250
Glacier	20,700	1,195,997	380,732	286,765	207,391
Golden Valley	-----	67,443	14,505	75,928	29,082
Granite	1,200	189,273	95,298	75,446	-----
Hill	11,600	1,912,235	408,295	861,057	2,087,792
Jefferson	-----	185,113	58,368	55,156	-----
Judith Basin	9,200	410,589	62,215	90,405	1,240,094
Lake	-----	788,725	242,760	86,995	22,500
Lewis and Clark	-----	3,459,917	1,317,858	5,584,064	-----
Liberty	12,300	313,610	44,463	70,000	883,695
Lincoln	6,838	800,893	118,666	728,673	-----
Madison	-----	444,771	119,795	85,855	-----
McCone	-----	163,521	24,498	23,269	597,804
Meagher	-----	165,484	54,881	52,000	-----
Mineral	-----	53,683	27,692	4,566	-----
Missoula	82,950	4,665,362	940,193	4,214,094	-----
Musselshell	-----	296,776	31,092	12,227	29,060
Park	25,250	891,824	379,126	260,382	196,508
Petroleum	-----	45,656	15,295	126,943	-----
Phillips	10,500	545,103	162,205	147,417	118,973
Pondera	9,150	896,106	157,215	508,500	3,554,200
Powder River	12,335	159,711	35,820	-----	27,832
Powell	-----	380,189	57,305	146,589	5,453
Prairie	2,850	265,550	30,872	27,915	111,664
Ravalli	1,700	797,424	195,380	71,764	41,136
Richland	-----	1,709,749	118,114	57,242	382,742
Roosevelt	-----	854,075	202,215	562,436	2,301,069
Rosebud	13,150	364,102	137,021	76,232	85,200
Sanders	2,565	407,715	132,990	37,250	-----
Sheridan	2,500	686,308	98,970	1,385,847	3,177,641
Silver Bow	48,500	4,665,445	1,281,855	3,848,955	-----
Stillwater	-----	450,125	100,227	154,170	296,035
Sweet Grass	10,550	311,095	61,621	132,238	20,536
Teton	-----	908,949	138,228	164,096	2,876,575
Toole	16,500	972,984	183,949	456,394	587,176
Treasure	-----	112,435	18,840	140,600	-----
Valley	34,581	1,177,085	275,790	780,369	2,345,708
Wheatland	-----	312,740	112,724	19,853	290,462
Wibaux	-----	129,485	39,780	2,300	296,430
Yellowstone	116,500	17,654,823	2,051,512	11,555,303	458,225
PUBLIC UTILITIES	-----	266,435	641,046	10,461,626	-----
THE STATE	\$ 619,274	\$71,448,293	\$15,960,951	\$57,407,700	\$36,792,941

## PERSONAL PROPERTY OTHER THAN LIVESTOCK—1952

	Tax Levies Extended Against 20% of Assessed Value	Tax Levies Extended Against 33 1/3% of Assessed Value	Tax Levies Extended Against 7% of Assessed Value		
	Airplanes	Goods, Wares & Mdse.	Furn. & Fixt. of Stores Offices, Banks, Hotels, Prof. Libraries, Etc.	Agri. Products Not Classed as Mdse.	
Beaverhead	\$ 6,780	\$ 688,671	\$ 163,575	\$ 421,610	\$ 20,300
Big Horn		890,844	171,136	284,309	1,176,530
Blaine		837,065	166,005	54,765	579,410
Broadwater	800	225,686	68,513	94,879	257,624
Carbon	5,760	566,749	160,700	76,003	37,065
Carter	8,825	130,936	33,276	2,188	1,450
Cascade		7,016,639	2,168,209	8,585,238	3,719,191
Chouteau	42,170	672,697	103,077	404,655	4,402,024
Custer	20,445	1,463,498	366,015	393,908	25,830
Daniels	9,302	460,244	55,074	493,671	1,516,173
Dawson	17,750	942,717	189,079	304,044	333,921
Deer Lodge		793,175	347,345	655,290	
Fallon		468,412	48,712	126,678	268,928
Fergus	6,135	1,344,919	417,243	831,058	2,041,738
Flathead	42,490	2,789,185	642,180	1,156,865	
Gallatin	14,275	2,661,825	602,695	463,325	1,377,980
Garfield	7,000	110,849	24,919	23,137	35,075
Glacier	10,900	1,237,898	375,363	258,453	107,243
Golden Valley		62,493	13,355	89,250	36,567
Granite	2,900	230,128	86,603	83,917	
Hill	11,400	1,891,747	459,186	886,796	2,725,168
Jefferson		195,707	60,111	47,236	
Judith Basin	8,300	483,591	61,298	134,274	894,393
Lake		725,965	245,380	81,690	38,955
Lewis and Clark	33,000	4,013,517	1,172,045	5,579,632	2,000
Liberty	10,200	368,987	49,299	75,000	720,712
Lincoln	5,500	900,849	117,759	702,633	
Madison		377,033	126,595	37,055	
McCone		237,254	45,859	28,959	726,641
Meagher		102,457	30,292	25,100	
Mineral		60,488	42,885	2,609	
Missoula	93,700	4,956,065	920,808	4,425,538	
Musselshell		265,498	41,859	17,167	76,793
Park	13,600	941,505	409,447	233,305	164,575
Petroleum		50,067	14,570	28,725	
Phillips	8,000	644,238	162,827	329,416	52,584
Pondera	5,235	1,025,784	192,468	512,100	3,378,100
Powder River	12,090	164,383	39,470	770	161,958
Powell		397,149	54,545	125,229	6,581
Prairie	3,500	327,021	33,376	324,816	75,255
Ravalli	1,400	811,892	200,750	59,761	38,913
Richland		1,526,897	155,425	40,317	233,086
Roosevelt		925,975	188,478	742,861	1,876,103
Rosebud	6,600	378,266	144,988	86,414	117,179
Sanders		451,961	193,524	35,000	
Sheridan	2,000	876,940	114,440	1,419,035	3,174,534
Silver Bow	45,900	5,090,630	1,538,370	3,528,190	
Stillwater		453,862	98,179	133,177	205,830
Sweet Grass	8,150	338,049	74,355	108,634	6,150
Teton		1,020,990	130,850	213,898	3,358,892
Toole	21,500	956,171	184,472	512,914	645,284
Treasure		110,261	20,235	137,700	
Valley	35,250	1,240,509	249,471	991,647	3,335,799
Wheatland		366,303	87,036	26,519	595,604
Wibaux		147,214	47,610	2,300	396,623
Yellowstone	118,100	19,616,177	2,366,416	13,257,613	891,730
PUBLIC UTILITIES	\$	\$ 286,527	\$ 728,155	\$ 9,411,072	\$
THE STATE	\$ 638,957	\$76,322,559	\$17,005,907	\$59,108,345	\$39,836,491
1943	\$ 136,800	\$32,656,923	\$ 8,538,711	\$29,776,265	\$26,934,974
1944	69,875	32,109,350	8,318,399	33,997,841	24,711,944
1945	140,655	33,472,081	8,763,104	33,998,234	24,816,751
1946	175,858	36,913,891	9,446,088	34,704,231	14,708,572
1947	563,342	48,441,115	10,893,416	44,718,047	19,877,340
1948	864,912	58,621,405	12,721,767	48,897,915	17,729,287
1949	780,697	64,021,408	14,037,395	50,605,809	40,408,382
1950	696,700	67,134,841	14,684,221	53,428,852	19,999,800
1951	619,274	71,448,293	15,960,951	57,407,700	36,792,941
1952	638,957	76,322,559	17,005,907	59,108,345	39,836,491

## PERSONAL PROPERTY OTHER THAN LIVESTOCK—1951

	Tax Levies Extended Against 40% of Assessed Value Tel. Lines Locally Assessed	Tax Levies Extended Against Various Percentages All Other Property	Total Personal Property Other Than Livestock
Beaverhead.....	\$ .....	\$ 31,330	\$ 5,106,836
Big Horn.....	.....	17,190	7,936,751
Blaine.....	.....	17,900	7,088,002
Broadwater.....	.....	5,990	3,076,125
Carbon.....	.....	157,428	6,893,296
Carter.....	2,275	7,008	2,208,438
Cascade.....	2,490	309,425	51,192,423
Chouteau.....	4,000	11,005	14,577,408
Custer.....	.....	24,994	7,846,912
Daniels.....	.....	5,190	6,487,590
Dawson.....	.....	39,235	7,010,662
Deer Lodge.....	.....	388,700	8,498,977
Fallon.....	.....	26,780	4,259,506
Fergus.....	.....	57,964	16,515,390
Flathead.....	2,000	37,866	17,923,926
Gallatin.....	.....	47,205	16,217,127
Garfield.....	.....	1,700	1,845,851
Glacier.....	.....	110,858	7,581,306
Golden Valley.....	.....	.....	1,347,758
Granite.....	.....	6,259	2,018,124
Hill.....	1,200	75,396	14,621,470
Jefferson.....	.....	5,915	1,894,413
Judith Basin.....	.....	12,328	6,090,119
Lake.....	.....	42,625	6,804,045
Lewis and Clark.....	.....	636,097	24,446,076
Liberty.....	6,600	2,900	4,411,035
Lincoln.....	.....	32,135	5,974,716
Madison.....	.....	10,970	4,209,414
McCone.....	550	37,199	4,523,201
Meagher.....	.....	800	1,504,320
Mineral.....	.....	3,430	1,086,006
Missoula.....	.....	89,105	22,735,378
Musselshell.....	.....	23,390	2,666,890
Park.....	.....	18,130	7,513,278
Petroleum.....	.....	184,809	1,212,898
Phillips.....	.....	11,125	5,619,853
Pondera.....	.....	42,020	12,785,892
Powder River.....	.....	16,325	2,744,838
Powell.....	.....	22,030	3,750,305
Prairie.....	.....	1,330	2,171,586
Ravalli.....	.....	24,525	6,480,714
Richland.....	.....	10,222	6,947,508
Roosevelt.....	.....	22,600	10,967,819
Rosebud.....	.....	35,325	5,112,281
Sanders.....	.....	18,205	3,493,826
Sheridan.....	.....	5,545	12,199,630
Silver Bow.....	.....	333,300	27,342,700
Stillwater.....	.....	5,850	4,938,279
Sweet Grass.....	4,000	6,377	3,254,693
Teton.....	.....	41,625	11,517,085
Toole.....	.....	150,255	9,334,717
Treasure.....	2,150	2,000	1,327,255
Valley.....	.....	34,780	13,451,328
Wheatland.....	.....	13,750	2,702,589
Wibaux.....	.....	1,950	2,055,116
Yellowstone.....	.....	370,145	60,893,850
PUBLIC UTILITIES.....	61,074	7,645,954	45,597,450
THE STATE.....	86,339	\$ 11,294,494	\$560,014,981

## PERSONAL PROPERTY OTHER THAN LIVESTOCK—1952

	Tax Levies Extended Against 40% of Assessed Value Tel. Lines Locally Assessed	Tax Levies Extended Against Various Percentages All Other Property	Total All Personal Property Other Than Livestock
Beaverhead	\$	\$ 17,950	\$ 5,483,767
Big Horn		15,755	8,637,553
Blaine		25,862	7,530,693
Broadwater		6,420	3,399,734
Carbon		151,530	7,185,714
Carter	4,015	5,085	2,237,240
Cascade	2,870	395,053	55,240,111
Chouteau		10,040	17,243,588
Custer		22,541	8,579,231
Daniels		7,105	6,903,638
Dawson		26,105	8,460,039
Deer Lodge		314,920	9,351,833
Fallon		31,630	4,424,992
Fergus		45,010	16,334,527
Flathead	2,000	34,240	19,677,680
Gallatin		41,790	17,150,300
Garfield		1,750	1,944,540
Glacier		115,743	7,606,988
Golden Valley			1,495,383
Granite		8,109	2,259,049
Hill	1,200	62,705	16,885,642
Jefferson		6,475	2,060,221
Judith Basin		9,636	6,226,253
Lake		45,375	6,703,870
Lewis and Clark		240,580	25,396,437
Liberty		2,900	4,764,968
Lincoln	6,600	33,853	6,486,600
Madison		8,770	4,048,452
McCone	550	3,310	5,183,038
Meagher			1,497,860
Mineral		6,320	1,284,982
Missoula		125,949	24,605,366
Musselshell		22,750	2,762,008
Park		32,116	7,995,292
Petroleum			1,104,471
Phillips		12,863	6,283,604
Pondera		70,715	13,730,183
Powder River		16,725	3,148,336
Powell	4,250	15,860	4,197,795
Prairie		3,200	3,014,361
Ravalli		28,175	6,772,137
Richland		5,349	6,881,238
Roosevelt		24,105	12,420,960
Rosebud		36,025	5,720,131
Sanders		16,470	4,322,257
Sheridan		5,630	13,136,958
Silver Bow		169,950	30,180,415
Stillwater		5,230	5,320,545
Sweet Grass	4,000	6,395	3,520,669
Teton	4,820	40,740	12,776,477
Toole		147,585	10,154,670
Treasure	3,000		1,395,742
Valley		29,945	15,877,526
Wheatland		7,784	3,090,342
Wibaux		2,000	2,561,602
Yellowstone		421,001	68,290,634
PUBLIC UTILITIES	\$ 58,785	\$ 8,957,338	\$ 49,439,313
THE STATE	\$ 92,090	\$ 11,900,462	\$ 610,387,055
1943	\$ 37,685	\$ 8,266,430	\$ 238,243,890
1944	71,543	8,053,460	245,414,943
1945	38,955	7,792,901	256,773,459
1946	41,425	8,181,752	260,714,363
1947	32,548	9,007,602	321,415,654
1948	36,300	9,338,860	384,209,323
1949	72,335	10,073,652	478,230,086
1950	80,582	10,105,006	489,412,718
1951	86,339	11,294,494	560,014,981
1952	92,090	11,900,462	610,387,055

## PUBLIC UTILITY ASSESSMENTS BY STATE BOARD OF EQUALIZATION

	1951			1952		
	Assessment in Montana	Value of Property Locally Assessed	Allocated By State Board of Equalization	Assessment in Montana	Value of Property Locally Assessed	Allocated by State Board of Equalization
<b>RAILROADS:</b>						
Butte, Anaconda & Pacific .....	\$ 3,339,698	\$ 1,691,743	\$ 1,647,955	\$ 3,491,347	\$ 1,853,538	\$ 1,637,809
Chicago, Burlington & Quincy .....	5,769,140	110,766	5,658,374	5,821,896	110,666	5,711,230
Chicago, Milwaukee, St. Paul & Pacific .....	37,501,273	4,236,802	33,264,471	37,502,175	4,176,577	33,325,598
Great Northern .....	75,290,871	5,339,970	69,950,901	75,306,781	4,941,216	70,365,565
Minneapolis, St. Paul & S. S. Marie .....	223,000	5,727	217,273	223,660	5,671	217,989
Northern Pacific .....	61,678,887	7,123,554	54,555,333	61,775,692	7,193,584	54,582,108
Oregon Short Line .....	3,827,434	322,146	3,505,288	3,854,344	322,145	3,532,199
	<u>\$187,630,303</u>	<u>\$ 18,830,708</u>	<u>\$168,799,595</u>	<u>\$187,975,895</u>	<u>\$ 18,603,397</u>	<u>\$169,372,498</u>
<b>POWER AND GAS LINES:</b>						
Billings Gas Company .....	\$ 2,478,652	\$ 376,864	\$ 2,101,788	(Included in Montana-Dakota Utilities)		
Montana-Dakota Utilities Co. ....	15,309,977	1,639,722	13,670,255	18,643,194	2,215,653	16,427,541
Montana Gas Corporation .....	296,223	64,410	231,813	296,432	64,620	231,812
Montana Power .....	81,920,204	54,017,494	27,902,710	84,793,232	55,159,665	29,633,567
Mountain States Power Co. ....	2,081,619	848,750	1,232,869	2,248,456	863,420	1,385,036
	<u>\$102,086,675</u>	<u>\$ 56,947,240</u>	<u>\$ 45,139,435</u>	<u>\$105,981,314</u>	<u>\$ 58,303,358</u>	<u>\$ 47,677,956</u>
<b>TELEGRAPH LINES:</b>						
Western Union Telegraph Co. ....	\$ 575,645	\$ 72,380	\$ 503,265	\$ 575,645	\$ 75,281	\$ 500,364
<b>TELEPHONE LINES:</b>						
Absarokee Tel. Co. ....	\$ 2,525	\$ 100	\$ 2,425	(Included in Treasure State Utilities)		
American Tel. & Tel. Co. ....	2,984,740	34,520	2,950,220	3,203,295	41,024	3,162,271
Eklatka Tel. Co. ....	840		840	840		840
Farmers Cooperative Tel. Co., Reed Point .....	1,119	530	589	(Included in Treasure State Utilities)		
Farmers & Merchants Tel. Co. ....	1,315		1,315	1,315		1,315
Froid Farmers Tel. Co. ....	1,625		1,625	1,625		1,625
Mountain States Tel. & Tel. Co. ....	10,297,047	3,073,369	7,223,678	11,285,178	3,625,335	7,659,843
Southern Montana Tel. Co. ....	8,059	650	7,409	8,059	650	7,409
Treasure State Utilities .....				21,645	2,420	19,225
	<u>\$ 13,297,270</u>	<u>\$ 3,109,169</u>	<u>\$ 10,188,101</u>	<u>\$ 14,521,957</u>	<u>\$ 3,669,429</u>	<u>\$ 10,852,528</u>

## OIL PIPE LINES:

Continental Pipe Line Co. ....	\$ 117,020	\$ 17,530	\$ 99,490	\$ 119,245	\$ 17,530	\$ 101,715
Interstate Oil Pipe Line Co. ....	1,383,498	96,040	1,287,458	1,384,828	92,120	1,292,708
Phillips Petroleum Co. ....	775,408	239,845	535,563	824,647	289,085	535,562
Texas Pipe Line Co. ....	744,661	286,100	458,561	748,211	279,145	469,066
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	\$ 3,020,587	\$ 639,515	\$ 2,381,072	\$ 3,076,931	\$ 677,880	\$ 2,399,051
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R. E. A. PROJECTS:						
Beartooth Electric Coop., Inc. ....	\$ 616,948	\$ 105,723	\$ 511,225	\$ 659,567	\$ 119,277	\$ 540,290
Big Flat Electric Coop., Inc. ....	229,675	22,730	206,945	227,315	20,370	206,945
Fergus Electric Coop., Inc. ....	1,123,729	148,712	975,017	1,143,911	101,743	1,042,168
Glacier County Electric Coop., Inc. ....	317,014	47,754	269,260	339,072	57,554	281,518
Goldenwest Electric Coop., Inc. ....	241,756	35,713	206,043	286,964	36,436	250,528
Hill County Electric Coop., Inc. ....	1,268,205	158,642	1,109,563	1,456,140	176,115	1,280,025
Lower Yellowstone Electric Coop., Inc. ....	438,683	55,580	383,103	422,883	28,932	393,951
Marias River Electric Coop., Inc. ....	701,863	225,017	476,846	797,425	178,479	618,946
McCone County Electric Coop., Inc. ....	389,610	50,542	339,068	658,332	66,058	592,274
Mid-Yellowstone Electric Coop., Inc. ....	228,440	32,380	196,060	254,990	51,060	203,930
Missoula Electric Coop., Inc. ....	249,932	16,720	233,212	261,886	16,850	245,036
Northern Electric Coop., Inc. ....	496,465	101,415	395,050	643,408	225,758	417,650
Park Electric Coop., Inc. ....	351,316	18,294	333,022	371,304	18,261	353,043
Sheridan County Electric Coop., Inc. ....	614,763	107,853	506,910	969,148	147,853	821,295
Southeast Electric Coop., Inc. ....	306,912	110,586	196,326	290,013	93,084	196,929
Sun River Electric Coop., Inc. ....	1,109,872	144,999	964,873	1,158,824	149,708	1,009,116
Tongue River Electric Coop., Inc. ....	172,981	25,440	147,541	214,171	23,426	190,745
Valley County Electric Coop., Inc. ....	306,267	44,228	262,039	351,008	43,711	307,297
Vigilante Electric Coop., Inc. ....	713,995	47,560	666,435	777,112	83,187	693,925
Yellowstone Valley Elec. Coop., Inc. ....	721,256	215,224	506,032	739,075	193,621	545,454
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	\$ 10,599,682	\$ 1,715,112	\$ 8,884,570	\$ 12,022,548	\$ 1,831,483	\$ 10,191,065
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FERRIES:	\$ 1,000	\$	\$ 1,000	\$	\$	\$ 1,000
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GRAND TOTAL	\$317,211,162	\$ 81,314,124	\$235,897,038	\$324,155,290	\$ 83,160,828	\$240,994,462

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY STATE BOARD OF  
EQUALIZATION FOR THE YEARS 1951 AND 1952**

BEAVERHEAD	1951	County Total	1952	County Total
American Tel. & Tel. Co. ....	\$ 137,544		\$ 174,471	
Montana Power Co. ....	434,498		433,515	
Mountain States Tel. & Tel. Co. ....	103,483		104,929	
Oregon Short Line Railroad Co. Main Line .....	2,342,014		2,359,828	
Southern Montana Tel. Co. ....	6,801		6,801	
Vigilante Electric Coop., Inc. ....	377,295		378,281	
Western Union Telegraph Co. ....	24,583	\$ 3,426,218	24,469	\$ 3,482,294
<b>BIG HORN</b>				
Chicago, Burlington & Quincy Rr. Co. Huntley Branch .....	\$3,569,301		\$3,603,411	
Mid-Yellowstone Electric Coop., Inc. ....	15,918		17,046	
Montana-Dakota Utilities Co. ....	830,848		893,542	
Montana Power Co. ....	196,957		214,971	
Mountain States Tel. & Tel. Co. ....	97,148		101,064	
Western Union Telegraph Co. ....	9,412		9,368	
Yellowstone Valley Electric Coop., Inc. ....	12,115	\$ 4,731,699	28,005	\$ 5,025,252
<b>BLAINE</b>				
Big Flat Electric Coop., Inc. ....	\$ 115,075		\$ 115,075	
Great Northern Railway Co. Main Line .....	2,739,792		2,746,504	
Saco Northwest Line .....	400,155		402,098	
Hill County Electric Coop., Inc. ....	154,285		209,255	
Montana Gas Corporation .....	171,611		171,610	
Montana Power Co. ....	326,986		334,940	
Mountain States Tel. & Tel. Co. ....	48,067		48,179	
Western Union Tel. Co. ....	6,287		6,258	
Ferry: Bar Diamond E. Cattle Co. Harlem ..	250	\$ 3,962,508	250	\$ 4,034,169
<b>BROADWATER</b>				
American Tel. & Tel. Co. ....	\$ 143,439		\$ 151,625	
Chicago, Milwaukee, St. Paul & Pacific Rr. Main Line .....	592,704		592,704	
Montana Power Co. ....	281,825		280,832	
Mountain States Tel. & Tel. Co. ....	94,421		96,005	
Northern Pacific Railway Co. Main Line .....	1,742,920		1,742,920	
Vigilante Electric Coop., Inc. ....	113,144		124,788	
Western Union Tel. Co. ....	14,377	\$ 2,982,830	14,309	\$ 3,003,183
<b>CARBON</b>				
Absarokee Telephone Co. ....	300			
Beartooth Electric Coop., Inc. ....	270,930		272,610	
Billings Gas Co. ....	1,014,625			
Chicago, Burlington & Quincy Rr. Co. Fromberg Branch .....	1,248,943		1,259,864	
Interstate Oil Pipe Line Co. ....	927,712		930,810	
Montana-Dakota Utilities Co. ....	182,039		1,189,684	
Montana Power .....	869,399		1,024,643	
Mountain States Tel. & Tel. Co. ....	197,283		214,175	
Northern Pacific Railway Co. Rocky Fork Branch .....	1,300,085		1,300,085	
Clark's Fork Branch .....	666,998		666,997	
Treasure State Utilities Corporation .....			2,600	
Western Union Telegraph Co. ....	9,794		9,751	
Yellowstone Valley Electric Coop., Inc. ....	11,061	\$ 6,699,169	11,061	\$ 6,882,285
<b>CARTER</b>				
Ekalaka Telephone Co. ....	\$ 340		\$ 340	
Montana States Tel. & Tel. Co. ....	198		198	
Southeast Electric Coop., Inc. ....	61,046	\$ 61,584	61,409	\$ 61,947
<b>CASCADE</b>				
American Tel. & Tel. Co. ....	\$ 126,570		\$ 133,797	
Chicago, Milwaukee, St. Paul & Pacific Rr. Lewistown-Great Falls Branch .....	444,510		448,552	
Great Falls-Agawam Branch .....	204,876		208,351	
Great Falls-Vaughn Branch (Jt.) .....	140,246		140,246	
Vaughn-Dracut (Jt.) .....	57,600		57,600	
Fergus Electric Coop., Inc. ....	19,443		19,443	
Great Northern Railway Co. Havre to Butte Line .....	2,728,534		2,764,944	
Gerber to Giffen Junction .....	152,723		153,405	
Giffen Mine Spur .....	31,227		31,840	
Shelby to Billings Branch .....	2,021,559		2,048,553	
Vaughn Jct.—Emerson Jct. (Jt.) .....	124,920		124,920	
Vaughn Jct. to Dracut Jct. (Jt.) .....	57,400		57,400	
Vaughn Branch .....	373,269		375,184	
Montana-Dakota Utilities Co. ....	276,980		276,980	
Montana Power .....	2,862,383		2,976,437	
Mountain States Tel. & Tel. Co. ....	756,035		811,297	
Phillips Petroleum Co. ....	81,765		81,765	
Sun River Electric Coop., Inc. ....	152,931		156,545	
Western Union Telegraph Co. ....	16,689	\$10,629,660	16,607	\$10,883,866

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY STATE BOARD OF  
EQUALIZATION FOR THE YEARS 1951 AND 1952**

CHOUTEAU	1951	County Total	1952	County Total
Chicago, Milwaukee, St. Paul & Pacific Rr. Lewistown-Great Falls Branch .....	\$1,372,360		\$1,384,835	
Great Northern Railway Co. Havre to Butte Line .....	3,004,347		3,042,429	
Hill County Electric Coop., Inc. ....	276,140		329,291	
Montana-Dakota Utilities Co. ....	358,226		358,226	
Montana Power .....	613,457		629,669	
Mountain States Tel. & Tel. Co. ....	99,488		111,024	
Sun River Electric Coop., Inc. ....	117,233		119,801	
Western Union Telegraph Co. ....	8,588	\$ 5,849,839	8,550	\$ 5,983,825
<b>CUSTER</b>				
American Tel. & Tel. Co. ....	\$ 86,430		\$ 91,363	
Chicago, Milwaukee, St. Paul & Pacific Rr. Main Line .....	1,673,952		1,676,864	
Mid-Yellowstone Electric Coop., Inc. ....	5,364		5,364	
Montana-Dakota Utilities Co. ....	1,150,538		1,036,149	
Mountain States Tel. & Tel. Co. ....	153,022		152,846	
Northern Pacific Railway Co. Main Line .....	1,757,080		1,755,360	
Tongue River Electric Coop., Inc. ....	25,578		53,862	
Western Union Telegraph Co. ....	15,607	\$ 4,867,571	15,533	\$ 4,787,341
<b>DANIELS</b>				
Farmers & Merchants Tel. Co. ....	\$ 985		985	
Great Northern Railway Co. Plentywood West Branch .....	552,406		554,446	
Scobey-Opheim Line .....	925,032		928,445	
Minneapolis, St. Paul & S. Ste. Marie Rr. Flaxton Branch .....	26,721		26,810	
Montana-Dakota Utilities Co. ....	81,053		96,550	
Mountain States Tel. & Tel. Co. ....	21,763		23,248	
Northern Electric Coop., Inc. ....	81,800		86,350	
Sheridan County Electric Coop., Inc. ....		\$ 1,689,760	115,505	\$ 1,832,339
<b>DAWSON</b>				
American Tel. & Tel. Co. ....	\$ 96,931		\$ 102,464	
Goldenwest Electric Coop., Inc. ....	20,367		43,806	
Great Northern Railway Co. Newlon West Branch .....	108,209		108,583	
Lower Yellowstone Rural Elec. Assn., Inc. ....	8,460		8,460	
McCone County Electric Coop., Inc. ....	120,116		262,848	
Montana-Dakota Utilities Co. ....	979,261		1,036,723	
Mountain States Tel. & Tel. Co. ....	78,651		79,925	
Northern Pacific Railway Co. Main Line .....	1,920,920		1,921,600	
Glendive East Line .....	628,474		628,474	
Redwater Branch .....	834,415		841,798	
Tongue River Electric Coop., Inc. ....	7,956		8,376	
Western Union Telegraph Co. ....	14,834	\$ 4,818,594	14,763	\$ 5,057,820
<b>DEER LODGE</b>				
Butte, Anaconda & Pacific Rr. Main Line .....	\$ 332,561		332,561	
Main Line Spurs .....	310,020		310,940	
Brown Spur .....	26,000		26,000	
Mill Creek Slime Spur .....	36,973		35,379	
Stuart Line .....	35,883		35,420	
Chicago, Milwaukee, St. Paul & Pacific Rr. Main Line .....	446,816		446,816	
Montana Power .....	931,422		943,228	
Mountain States Tel. & Tel. Co. ....	137,396		146,464	
Northern Pacific Railway Co. Montana Union Line .....	610,752		610,752	
Southern Montana Telephone Co. ....	608		608	
Vigilante Electric Coop., Inc. ....	8,417		8,485	
Western Union Telegraph Co. ....	7,376	\$ 2,884,224	7,342	\$ 2,903,995
<b>FALLON</b>				
Chicago, Milwaukee, St. Paul & Pacific Rr. Main Line .....	\$1,242,080		\$1,242,080	
Ekalaka Telephone Co. ....	500		500	
Goldenwest Electric Coop., Inc. ....	44,157		48,241	
Montana-Dakota Utilities Co. ....	1,843,206		1,755,971	
Mountain States Tel. & Tel. Co. ....	44,027		45,907	
Northern Pacific Railway Co. Ollie Branch .....	67,435		67,904	
Southeast Electric Coop., Inc. ....	135,280	\$ 3,376,685	135,520	\$ 3,296,143

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY STATE BOARD OF  
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FERGUS	1951	County Total	1952	County Total
Chicago, Milwaukee, St. Paul & Pacific Rr.				
Harlowton-Lewistown Branch	\$ 782,713		\$ 782,713	
Lewistown-Great Falls Branch	848,606		856,055	
Lewistown-Winnett Branch	657,776		667,173	
Lewistown-Winifred Branch	602,490		602,490	
Roy Branch	306,628		306,628	
Lewistown-Great Falls Br. (Jt.)	148,448		148,288	
Fergus Electric Coop., Inc.	464,022		509,295	
Great Northern Railway Co.				
Shelby-Billings Line	154,924		156,936	
Moccasin Branch	365,004		365,678	
Spring Creek-Lewistown (Jt.)	138,840		138,840	
Montana Power Co.	296,101		299,681	
Mountain States Tel. & Tel. Co.	194,240		221,989	
Western Union Telegraph Co.	1,675		1,667	
Ferry: Bar Diamond E. Cattle Co.	250	\$ 4,961,717	250	\$ 5,057,683
<b>FLATHEAD</b>				
Great Northern Railway Co.				
Main Line	\$5,137,616		\$5,140,861	
Kalispell Branch	439,675		442,008	
Kalispell-Marion, Logging Spur	156,310		158,623	
Kalispell-Somers, Logging Spur	57,748		58,807	
Marion-Hubbard, Logging Spur	44,408		45,141	
Mountain States Power Company	1,071,378		1,181,619	
Western Union Telegraph Co.	7,145	\$ 6,914,280	7,101	\$ 7,034,160
<b>GALLATIN</b>				
American Tel. & Tel. Co.	\$ 134,719		\$ 142,468	
Chicago, Milwaukee, St. Paul & Pacific Rr.				
Main Line	1,306,432		1,306,432	
Three Forks-Bozeman Branch	506,376		506,298	
Bozeman North Branch	297,408		297,408	
Belgrade Branch	63,096		63,096	
Gallatin Gateway Branch	60,384		60,672	
Montana Power	1,646,526		1,663,876	
Mountain States Tel. & Tel. Co.	343,570		352,424	
Northern Pacific Railway Co.				
Main Line	2,463,290		2,458,650	
Butte Line	817,700		817,542	
Red Bluff Branch	23,151		23,338	
Camp Creek Branch	182,998		182,997	
Bozeman-Logan, 2nd Main Track	415,057		415,056	
Oregon Short Line Railway Co.				
Yellowstone Branch	119,269		120,429	
Park Electric Coop., Inc.	22,306		23,226	
Vigilante Electric Coop., Inc.	2,046		2,046	
Western Union Telegraph Co.	21,110	\$ 8,425,438	21,010	\$ 8,456,968
<b>GARFIELD</b>				
Continental Pipe Line Co.	3,255		3,255	
McCone County Electric Coop., Inc.			31,498	
Mountain States Tel. & Tel. Co.	9,108	\$ 12,363	9,108	\$ 43,861
<b>GLACIER</b>				
American Tel. & Tel. Co.	\$ 6,797		\$ 7,185	
Glacier County Electric Coop., Inc.	237,660		249,918	
Great Northern Railway Company				
Main Line	3,553,055		3,556,609	
Montana-Dakota Utilities Co.	58,685		58,685	
Montana Power	163,800		195,720	
Mountain States Tel. & Tel. Co.	71,956		89,548	
Phillips Petroleum Co.	65,761		65,761	
The Texas Pipe Line Co.	320,051		318,762	
Western Union Telegraph Co.	4,531	\$ 4,482,296	4,511	\$ 4,546,699
<b>GOLDEN VALLEY</b>				
Chicago, Milwaukee, St. Paul & Pacific Rr.				
Main Line	\$ 976,416		\$ 997,248	
Fergus Electric Coop., Inc.	40,840		42,040	
Great Northern Railway Co.				
Shelby-Billings Branch	1,461,496		1,481,064	
Montana Power	280,083		288,774	
Mountain States Tel. & Tel. Co.	34,561		34,858	
Western Union Telegraph Co.	2,129	\$ 2,795,525	2,119	\$ 2,826,103
<b>GRANITE</b>				
American Tel. Tel. Co.	\$ 91,613		\$ 96,842	
Chicago, Milwaukee, St. Paul & Pacific Rr.				
Main Line	935,552		935,552	
Missoula Electric Coop., Inc.	4,106		4,106	
Montana Power	348,530		369,201	
Mountain States Tel. & Tel. Co.	80,135		81,295	
Northern Pacific Railway Co.				
Main Line	1,352,635		1,352,635	
Phillipsburg Branch	488,880		488,697	
Western Union Telegraph Co.	9,425	\$ 3,310,876	9,381	\$ 3,337,709

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HILL	1951	County Total	1952	County Total
Great Northern Railway Co.				
Main Line	\$3,099,113		\$3,104,808	
Havre-Butte Line	845,690		856,674	
Hill County Electric Coop., Inc.	569,038		619,103	
Montana-Dakota Utilities Co.			491,398	
Montana Gas Corporation	60,202		60,202	
Montana Power Company	402,068		412,974	
Mountain States Tel. & Tel. Co.	114,739		126,546	
Western Union Telegraph Co.	4,335	\$ 5,095,185	4,314	\$ 5,676,019
<b>JEFFERSON</b>				
American Tel. & Tel. Co.	\$ 106,036		\$ 112,088	
Chicago, Milwaukee, St. Paul & Pacific Rr.				
Main Line	879,264		879,264	
Great Northern Railway Co.				
Havre-Butte Line	2,260,680		2,290,041	
Montana Power Co.	1,306,394		1,312,007	
Mountain States Tel. & Tel. Co.	185,023		195,025	
Northern Pacific Railway Co.				
Main Line	77,160		77,160	
Butte Line	1,656,230		1,656,230	
Ruby Valley Branch	206,932		208,813	
Vigilante Electric Coop., Inc.	45,679		47,539	
Western Union Telegraph Co.	5,670	\$ 6,729,068	5,088	\$ 6,783,255
<b>JUDITH BASIN</b>				
Chicago, Milwaukee, St. Paul & Pacific Rr.				
Harlowton-Lewistown Branch	\$ 164,565		\$ 164,565	
Lewistown-Great Falls Branch	205,260		207,126	
Fergus Electric Coop., Inc.	158,343		166,422	
Great Northern Railway Co.				
Shelby-Billings Branch	3,071,108		3,113,643	
Moccasin Branch	211,267		211,806	
Montana Power	442,021		455,921	
Mountain States Tel. & Tel. Co.	71,554		72,028	
Sun River Electric Coop., Inc.	4,026		4,026	
Western Union Telegraph Co.	2,037	\$ 4,330,181	2,030	\$ 4,397,567
<b>LAKE</b>				
Montana Power Co.	\$ 259,525		\$ 259,525	
Mountain States Power Co.	161,491		203,417	
Mountain States Tel. & Tel. Co.	56,232		56,232	
Northern Pacific Railway Co.				
Evaro Hill Line	485,905		485,940	
Polson Branch	677,588		683,611	
Western Union Telegraph Co.	4,922	\$ 1,645,663	4,899	\$ 1,693,624
<b>LEWIS AND CLARK</b>				
American Tel. & Tel. Co.	\$ 251,812		\$ 266,155	
Great Northern Railway Co.				
Havre-Butte Line	2,300,837		2,330,835	
Vaughn Branch	346,340		348,116	
Montana Power Co.	3,085,033		3,150,667	
Mountain States Tel. & Tel. Co.	429,286		443,313	
Northern Pacific Railway Co.				
Main Line	1,405,305		1,405,225	
Sun River Electric Coop., Inc.	65,337		73,088	
Western Union Telegraph Co.	35,034	\$ 7,918,984	34,871	\$ 8,052,270
<b>LIBERTY</b>				
Great Northern Railway Co.				
Main Line	\$1,266,112		\$1,268,812	
Hill County Electric Coop., Inc.	110,100		122,376	
Marias River Electric Coop., Inc.			71,691	
Montana-Dakota Utilities Co.	186,813		371,653	
Montana Power Co.	214,963		214,408	
Mountain States Tel. & Tel. Co.	11,781		11,781	
Sun River Electric Coop., Inc.	2,209	\$ 1,791,978	2,209	\$ 2,062,930
<b>LINCOLN</b>				
Great Northern Railway Co.				
Main Line	\$5,879,247		\$5,892,334	
Western Union Telegraph Co.	8,622	\$ 5,887,869	8,607	\$ 5,900,941
<b>MADISON</b>				
American Tel. & Tel. Co.	\$ 20,185		\$ 25,638	
Chicago, Milwaukee, St. Paul & Pac Rr.				
Main Line	332,608		332,608	
Montana Power Co.	592,703		620,419	
Mountain States Tel. & Tel. Co.	95,278		104,199	
Northern Pacific Railway Co.				
Ruby Valley Branch	802,978		810,278	
Red Bluff Branch	245,235		247,225	
Oregon Short Line Railroad Co.				
Main Line	188,045		189,475	
Vigilante Electric Coop., Inc.	85,056		85,653	
Western Union Telegraph Co.	2,027	\$ 2,364,115	2,017	\$ 2,417,512

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY STATE BOARD OF  
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McCONE	1951	County Total	1952	County Total
McCone County Electric Coop., Inc. ....	\$ 211,956		\$ 276,106	
Montana-Dakota Utilities Co. ....	116,140		116,140	
Mountain States Tel. & Tel. Co. ....	8,606		8,507	
Northern Pacific Railway Co.				
Redwater Branch .....	579,170		584,295	
Valley County Electric Coop., Inc. ....	2,427		8,678	
Ferry: C. W. Chaney, Oswego .....	250	\$ 918,549	250	\$ 993,976
<b>MEAGHER</b>				
Chicago, Milwaukee, St. Paul & Pacific Rr.				
Main Line .....	\$1,618,400		\$1,619,360	
Ringling Branch .....	53,811		52,678	
Montana Power .....	225,527		237,347	
Mountain States Tel. & Tel. Co. ....	21,238	\$ 1,918,976	30,247	\$ 1,939,632
<b>MINERAL</b>				
American Tel. & Tel. Co. ....	\$ 284,660		\$ 300,909	
Chicago, Milwaukee, St. Paul & Pacific Rr.				
Main Line .....	2,598,208		2,598,208	
Missoula Electric Coop., Inc. ....	23,884		23,884	
Montana Power Co. ....	96,034		102,979	
Mountain States Tel. & Tel. Co. ....	30,680		30,680	
Northern Pacific Railway Co.				
St. Regis Line .....	1,670,078		1,673,856	
Coeur D'Alene Branch .....	372,484		372,484	
Western Union Telegraph Co. ....	13,597	\$ 5,089,625	13,533	\$ 5,116,533
<b>MISSOULA</b>				
American Tel. & Tel. Co. ....	\$ 250,924		\$ 265,245	
Chicago, Milwaukee, St. Paul & Pacific Rr.				
Main Line .....	1,853,696		1,853,696	
Big Blackfoot Branch .....	468,636		476,459	
Missoula Electric Coop., Inc. ....	120,966		132,421	
Montana Power Co. ....	1,006,508		1,043,321	
Mountain States Tel. & Tel. Co. ....	480,210		538,764	
Northern Pacific Railway Co.				
Main Line .....	1,716,025		1,716,225	
Evargo Hill Line .....	655,767		655,768	
St. Regis Line .....	901,958		903,820	
Bitter Root Branch .....	473,018		473,044	
Western Union Telegraph Co. ....	25,634	\$ 7,953,342	25,517	\$ 8,084,280
<b>MUSSELSHELL</b>				
Chicago, Milwaukee, St. Paul & Pacific Rr.				
Main Line .....	\$1,858,784		\$1,858,784	
Fergus Electric Coop., Inc. ....	152,875		156,475	
Montana Power Co. ....	190,072		203,001	
Mountain States Tel. & Tel. Co. ....	49,672	\$ 2,251,403	49,474	\$ 2,267,734
<b>PARK</b>				
American Tel. & Tel. Co. ....	\$ 160,003		\$ 169,019	
Montana Power Co. ....	725,229		730,349	
Mountain States Tel. & Tel. Co. ....	210,076		222,072	
Northern Pacific Railway Co.				
Main Line .....	\$1,493,005		1,492,885	
Shields River Branch .....	480,459		485,079	
Park Branch .....	1,146,823		1,143,459	
Park Electric Coop., Inc. ....	218,581		224,580	
Western Union Telegraph Co. ....	13,002	\$ 4,447,178	12,942	\$ 4,480,385
<b>PETROLEUM</b>				
Chicago, Milwaukee, St. Paul & Pacific Rr.				
Lewistown-Winnett Branch .....	\$ 180,586		\$ 183,166	
Continental Pipe Line Co. ....	96,235		98,460	
Fergus Electric Coop., Inc. ....	98,171		98,771	
Mountain States Tel. & Tel. Co. ....	2,673	\$ 377,665	2,673	\$ 383,070
<b>PHILLIPS</b>				
Big Flat Electric Coop., Inc. ....	\$ 91,870		\$ 91,870	
Great Northern Railway Co.				
Main Line .....	2,558,818		2,564,273	
Saco Northwest Line .....	1,205,822		1,211,696	
Montana-Dakota Utilities Co. ....	916,704		950,728	
Montana Power Co. ....	296,339		300,563	
Mountain States Tel. & Tel. Co. ....	83,953		88,175	
Valley County Electric Coop., Inc. ....	5,817		5,817	
Western Union Telegraph Co. ....	5,932	\$ 5,165,255	5,905	\$ 5,219,027
<b>PONDERA</b>				
American Tel. & Tel. Co. ....	\$ 46,340		\$ 48,985	
Great Northern Railway Co.				
Shelby-Billings Branch .....	1,439,245		1,457,976	
Marias River Electric Coop., Inc. ....	35,200		35,200	
Montana-Dakota Utilities Co. ....	350,982		360,001	
Montana Power Co. ....	753,176		768,494	
Mountain States Tel. & Tel. Co. ....	148,462		154,121	
Phillips Petroleum Co. ....	258,836		258,836	
Sun River Electric Coop., Inc. ....	282,890		286,865	
Western Union Telegraph Co. ....	2,083	\$ 3,319,314	2,075	\$ 3,372,553

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<b>POWDER RIVER</b>	<b>1951</b>	<b>County Total</b>	<b>1952</b>	<b>County Total</b>
Mountain States Tel. & Tel. Co. ....	\$ 13,860	\$ 13,860	\$ 16,889	\$ 16,889
<b>POWELL</b>				
American Tel. & Tel. Co. ....	\$ 148,539		\$ 157,018	
Chicago, Milwaukee, St. Paul & Pacific Rr.				
Main Line .....	1,143,136		1,143,136	
Big Blackfoot Branch .....	17,064		17,348	
Missoula Electric Coop., Inc. ....	74,306		74,672	
Montana Power Co. ....	1,284,795		1,306,079	
Mountain States Tel. & Tel. Co. ....	154,316		158,493	
Northern Pacific Railway Co.				
Main Line .....	1,942,875		1,942,995	
Montana Union Line .....	795,841		795,841	
Western Union Telegraph Co. ....	30,736	\$ 5,591,608	30,591	\$ 5,626,173
<b>PRAIRIE</b>				
American Tel. & Tel. Co. ....	\$ 63,765		\$ 67,404	
Chicago, Milwaukee, St. Paul & Pacific R.				
Main Line .....	1,513,824		1,514,848	
Montana-Dakota Utilities Co. ....	729,692		503,566	
Mountain States Tel. & Tel. Co. ....	46,270		46,195	
Northern Pacific Railway Co.				
Main Line .....	1,256,520		1,257,000	
Tongue River Electric Coop., Inc. ....	114,007		128,507	
Western Union Telegraph Co. ....	10,289	\$ 3,734,367	10,242	\$ 3,527,762
<b>RAVALLI</b>				
Missoula Electric Coop., Inc. ....	\$ 9,950		\$ 9,953	
Montana Power Co. ....	428,727		454,147	
Mountain States Tel. & Tel. Co. ....	203,142		209,335	
Northern Pacific Railway Co.				
Bitter Root Branch .....	858,832		858,728	
Bitter Root Branch Extension .....	372,007		373,479	
Western Union Telegraph Co. ....	1,818	\$ 1,874,476	1,807	\$ 1,907,449
<b>RICHLAND</b>				
Great Northern Railway Co.				
Snowden-Sidney Branch .....	\$ 905,887		\$ 911,538	
Lower Yellowstone Rural Electric Assn. ....	361,743		372,573	
McCone County Electric Coop., Inc. ....	6,996		21,822	
Montana-Dakota Utilities Co. ....	685,537		746,882	
Mountain States Tel. & Tel. Co. ....	92,429		94,588	
Northern Pacific Railway Co.				
Glendive East Line .....	734,509		734,510	
Western Union Telegraph Co. ....	4,037	\$ 2,791,138	4,019	\$ 2,885,932
<b>ROOSEVELT</b>				
Farmers & Merchants Tel. Co. ....	\$ 330		\$ 330	
Froid Farmers Telephone Co. ....	1,393		1,393	
Great Northern Railway Co.				
Main Line .....	4,527,020		4,536,399	
Bainville Branch .....	608,152		610,395	
Snowden Sidney Branch .....	38,288		38,502	
Lower Yellowstone Rural Elec. Assn., Inc. ....	12,900		12,918	
Montana-Dakota Utilities Co. ....	503,597		571,556	
Mountain States Tel. & Tel. Co. ....	114,850		119,582	
Northern Electric Coop., Inc. ....	24,600		24,600	
Sheridan County Electric Coop., Inc. ....	115,240		277,820	
Valley County Electric Coop., Inc. ....	900		2,100	
Western Union Telegraph Co. ....	118	\$ 5,947,388	117	\$ 6,195,712
<b>ROSEBUD</b>				
American Tel. & Tel. Co. ....	\$ 94,511		\$ 99,905	
Chicago, Milwaukee, St. Paul & Pac. Rr.				
Main Line .....	3,012,640		3,013,376	
Mid-Yellowstone Electric Coop., Inc. ....	91,076		93,566	
Montana-Dakota Utilities Co. ....	724,069		748,290	
Montana Power Co. ....	33,600		33,600	
Mountain States Telephone & Tel. Co. ....	91,122		94,473	
Northern Pacific Railway Co.				
Main Line .....	1,836,360		1,836,560	
Rosebud Branch .....	647,165		647,164	
Western Union Telegraph Co. ....	17,388	\$ 6,547,931	17,306	\$ 6,584,240

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<b>SANDERS</b>	<b>1951</b>	<b>County Total</b>	<b>1952</b>	<b>County Total</b>
Montana Power Co. ....	\$ 476,974		\$ 487,492	
Mountain States Tel. & Tel. Co. ....	58,503		59,498	
Northern Pacific Railway Co.				
Main Line .....	\$3,565,800		\$3,566,240	
Evans Hill Line .....	1,147,921		1,147,921	
St. Regis Line .....	444,189		445,200	
Polson Branch .....	72,900		73,548	
Western Union Telegraph Co. ....	26,858	\$ 5,793,145	26,731	\$ 5,806,630
<b>SHERIDAN</b>				
Froid Farmers Tel. Co. ....	\$ 232		\$ 232	
Great Northern Railway Co.				
Bainville Branch .....	834,544		837,624	
Plentywood West Branch .....	667,473		669,936	
Minneapolis, St. Paul & Sault Ste. Marie Rr. Co.				
Flaxton Branch .....	190,552		191,179	
Montana-Dakota Utilities Co. ....	230,505		265,174	
Mountain States Tel. & Tel. Co. ....	59,414		60,434	
Sheridan County Electric Coop., Inc.	391,670	\$ 2,374,390	427,970	\$ 2,452,549
<b>SILVER BOW</b>				
American Tel. & Tel. Co. ....	\$ 128,798		\$ 146,541	
Butte, Anaconda & Pacific Railway Co.				
Main Line .....	531,594		531,594	
Main Line Spurs .....	47,020		47,019	
Butte Hill Lines .....	327,701		318,441	
Siding at Rocker .....	203		455	
Chicago, Milwaukee, St. Paul & Pacific Rr.				
Main Line .....	1,255,328		1,255,936	
Great Northern Railway Co.				
Havre to Butte Line .....	357,318		361,959	
Montana Power Co. ....	2,687,678		2,725,762	
Mountain States Tel. & Tel. Co. ....	603,166		610,019	
Northern Pacific Railway Co.				
Butte Line .....	405,408		405,873	
Montana Union Line .....	767,614		767,694	
Oregon Short Line Railroad Co.				
Main Line .....	855,960		862,467	
Vigilante Electric Coop., Inc. ....	34,798		47,133	
Western Union Telegraph Co. ....	25,211	\$ 8,027,797	25,093	\$ 8,105,986
<b>STILLWATER</b>				
Absarokee Tel. Co. ....	2,125			
American Tel. & Tel. Co. ....	86,640		91,585	
Beartooth Electric Coop., Inc. ....	219,055		245,960	
Billings Gas Co. ....	17,797			
Farmers Cooperative Tel. Co., Reed Point	405			
Fergus Electric Coop., Inc. ....	1,800		1,800	
Montana Power Co. ....	443,839		447,884	
Montana-Dakota Utilities Co. ....			17,990	
Mountain States Tel. & Tel. Co. ....	95,998		97,874	
Northern Pacific Railway Co.				
Main Line .....	1,586,875		1,586,875	
Lake Basin Branch .....	247,306		252,927	
Treasure State Utilities Corporation			11,725	
Western Union Telegraph Co. ....	10,818		10,767	
Yellowstone Valley Elec. Coop., Inc.	35,560	\$ 2,748,218	36,293	\$ 2,801,680
<b>SWEETGRASS</b>				
American Tel. & Tel. Co. ....	\$ 79,908		\$ 84,466	
Beartooth Electric Coop., Inc. ....	21,240		21,720	
Farmers Cooperative Tel. Co., Reed Point	184			
Montana Power Co. ....	653,924		665,083	
Mountain States Tel. & Tel. Co. ....	50,899		50,899	
Northern Pacific Railway Co.				
Main Line .....	1,548,120		1,539,080	
Park Electric Coop., Inc. ....	92,135		105,237	
Western Union Telegraph Co. ....	10,619	\$ 2,457,029	10,569	\$ 2,477,054
<b>TETON</b>				
American Tel. & Tel. Co. ....	\$ 41,583		\$ 43,956	
Chicago, Milwaukee, St. Paul & Pacific Rr.				
Great Falls-Agawam Branch .....	344,820		350,567	
Great Falls-Agawam Branch (Jt.) .....	78,632		78,632	
Great Northern Railway Co.				
Shelby-Billings Branch .....	1,142,912		1,157,754	
Power Branch .....	1,060,054		1,056,265	
Eastman Jct. to Choteau (Jt.) .....	75,482		75,482	
Montana-Dakota Utilities Co. ....	103,083		108,542	
Montana Power Co. ....	1,160,016		1,174,758	
Mountain States Tel. & Tel. Co. ....	88,444		88,840	
Phillips Petroleum Company .....	129,201		129,200	
Sun River Electric Coop., Inc. ....	336,103		362,538	
Western Union Telegraph Co. ....	1,690	\$ 4,562,020	1,682	\$ 4,628,216

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY STATE BOARD OF  
EQUALIZATION FOR THE YEARS 1951 AND 1952**

TOOLE	1951	County Total	1952	County Total
American Tel. & Tel. Co.	\$ 82,158		\$ 86,847	
Glacier County Electric Coop., Inc.	31,600		31,600	
Great Northern Railway Co.				
Main Line	2,296,023		2,299,072	
Shelby-Billings Branch	509,933		516,594	
Sweet Grass Branch	995,865		998,730	
Marias River Electric Coop., Inc.	441,646		512,055	
Montana-Dakota Utilities Co.	1,430,151		1,418,319	
Montana Power Co.			596,160	
Mountain States Tel. & Tel. Co.	92,479		92,281	
Sun River Electric Coop., Inc.	4,044		4,044	
Texas Pipe Line Co.	138,510		150,304	
Western Union Telegraph Co.	2,611	\$ 6,025,020	2,600	\$ 6,708,606
TREASURE				
American Tel. & Tel. Co.	\$ 61,007		\$ 64,490	
Mid-Yellowstone Electric Coop., Inc.	83,702		87,954	
Montana-Dakota Utilities Co.	77,869		77,869	
Mountain States Tel. & Tel. Co.	32,769		32,967	
Northern Pacific Railway Co.				
Main Line	1,141,880		1,143,400	
Western Union Telegraph Co.	11,067	\$ 1,408,294	11,016	\$ 1,417,696
VALLEY				
Great Northern Railway Co.				
Main Line	\$3,725,314		\$3,731,565	
Scobey-Opheim Line	399,617		401,091	
Montana-Dakota Utilities Co.	1,228,996		1,250,833	
Montana Power Company	231,953		238,401	
Mountain States Tel. & Tel. Co.	116,265		133,215	
Northern Electric Coop., Inc.	288,650		306,700	
Valley County Electric Coop., Inc.	252,895		290,702	
Western Union Telegraph Co.	5,371		5,343	
Ferry: C. W. Chaney, Oswego	250	\$ 6,249,311	250	\$ 6,358,100
WHEATLAND				
Chicago, Milwaukee, St. Paul & Pacific Rr.				
Main Line	\$1,507,232		\$1,507,232	
Harlowton-Lewistown Branch	510,508		510,508	
Fergus Electric Coop., Inc.	39,523		47,922	
Great Northern Railway Co.				
Shelby-Billings Branch	1,068,606		1,082,484	
Montana Power Co.	412,931		418,150	
Mountain States Tel. & Tel. Co.	46,079		50,507	
Western Union Telegraph Co.	1,534	\$ 3,586,413	1,524	\$ 3,618,327
WIBAUX				
American Tel. & Tel. Co.	35,860		37,906	
Goldenwest Electric Coop., Inc.	141,519		158,461	
Montana-Dakota Utilities Co.	378,397		390,913	
Mountain States Tel. & Tel. Co.	14,640		14,640	
Northern Pacific Railway Co.				
Main Line	709,640		695,360	
Ollie Branch	56,448		56,840	
Western Union Telegraph Co.	2,935	\$ 1,339,439	2,921	\$ 1,357,041
YELLOWSTONE				
American Tel. & Tel. Co.	\$ 183,448		\$ 193,899	
Billings Gas Co.	1,069,366			
Chicago, Burlington & Quincy Railroad				
Huntley Branch	840,130		847,955	
Great Northern Railway Co.				
Shelby-Billings Branch	1,525,485		1,545,843	
Interstate Oil Pipe Line Co.	359,746		361,898	
Montana-Dakota Utilities Co.	246,884		1,335,177	
Montana Power Co.	1,238,714		1,460,739	
Mountain States Tel. & Tel. Co.	685,018		770,794	
Northern Pacific Railway Co.				
Main Line	3,812,909		3,817,299	
Rocky Fork Branch	135,990		135,990	
Lake Basin	90,895		92,961	
Billings & Central Montana	58,419		58,421	
Treasure State Utilities Corp.			4,900	
Western Union Telegraph Co.	43,708		43,499	
Yellowstone Valley Electric Coop., Inc.	447,296	\$10,738,008	470,095	\$11,139,470

TOTAL ASSESSMENTS BY COUNTIES—1951

TOTAL ASSESSMENTS BY COUNTY ASSESSORS				Public Utilities Allocated by State Board of Equalization				Assessment of Net Proceeds of Mines by State Board of Equalization		TOTAL VALUATION OF COUNTY	
Total Property Other Than Public Utilities		Local Property of Public Utilities		Assessed Value		Taxable Value		Assessed Value		Assessed and Taxable Value	
Assessed Value	Taxable Value	Assessed Value	Taxable Value	Assessed Value	Taxable Value	Assessed Value	Taxable Value	Assessed Value	Taxable Value	Assessed Value	Taxable Value
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Beaverhead.....	19,677,535	5,769,392	554,880	143,109	3,426,218	1,237,723	6,010	23,664,643	7,156,234	23,664,643	7,156,234
Big Horn.....	22,972,122	6,335,201	786,407	99,496	4,731,699	1,878,544	-----	28,490,228	8,313,241	28,490,228	8,313,241
Blaine.....	21,001,617	5,959,458	22,935	103,537	3,962,508	1,484,030	45,524	25,332,584	7,592,549	25,332,584	7,592,549
Broadwater.....	9,478,198	2,637,541	209,453	47,649	2,982,830	1,149,984	7,693	12,678,174	3,842,867	12,678,174	3,842,867
Carbon.....	21,225,193	6,121,419	755,528	226,266	6,999,169	2,566,685	2,324,020	31,003,910	11,238,390	31,003,910	11,238,390
Carter.....	11,079,607	3,244,356	-----	-----	61,584	4,488	14,411	11,155,602	3,263,255	11,155,602	3,263,255
Cascade.....	114,779,560	30,304,136	16,428,729	4,679,210	10,629,660	4,125,463	4,155	141,842,104	39,112,964	141,842,104	39,112,964
Chouteau.....	33,472,472	8,337,051	163,195	32,618	5,849,839	2,192,130	-----	39,485,506	10,561,799	39,485,506	10,561,799
Custer.....	26,694,819	7,623,539	1,097,788	293,845	4,867,571	1,926,522	2,445	32,662,623	9,846,351	32,662,623	9,846,351
Daniels.....	14,131,104	3,384,272	50,051	14,480	1,689,760	647,420	-----	15,870,915	4,046,172	15,870,915	4,046,172
Dawson.....	20,043,801	5,520,779	863,365	236,443	4,818,594	1,870,126	3,029	25,728,789	7,630,377	25,728,789	7,630,377
Deer Lodge.....	30,226,088	8,747,265	2,825,025	463,288	2,884,224	1,129,203	51	35,935,388	10,339,807	35,935,388	10,339,807
Fallon.....	11,198,022	3,055,839	293,263	61,398	3,376,685	1,289,601	64,797	14,932,767	4,471,635	14,932,767	4,471,635
Fergus.....	44,490,599	11,742,433	697,119	168,487	4,961,717	1,820,897	24,563	50,173,998	13,756,380	50,173,998	13,756,380
Flathead.....	44,353,346	12,034,495	2,333,537	563,067	6,914,280	2,765,715	-----	53,601,163	15,363,277	53,601,163	15,363,277
Gallatin.....	45,536,059	12,566,010	2,191,622	544,550	8,425,438	3,309,650	1,208,709	57,361,828	17,628,919	57,361,828	17,628,919
Garfield.....	8,959,323	2,647,892	-----	-----	12,363	4,945	254,661	9,226,347	2,907,498	9,226,347	2,907,498
Glacier.....	15,401,126	4,255,788	2,267,293	678,080	4,482,296	1,714,485	5,602,270	27,752,985	12,250,623	27,752,985	12,250,623
Golden Valley.....	5,223,412	1,492,968	48,871	13,378	2,795,525	1,102,347	-----	8,067,808	2,608,693	8,067,808	2,608,693
Granite.....	7,869,082	2,320,053	323,261	77,012	3,310,876	1,311,829	124,500	11,627,719	3,833,394	11,627,719	3,833,394
Hill.....	35,243,870	9,168,930	1,401,668	358,132	5,095,185	1,835,720	2,182	41,742,905	11,364,964	41,742,905	11,364,964
Jefferson.....	5,585,348	1,684,448	239,057	58,351	6,729,068	2,664,901	3,366	12,556,839	4,411,066	12,556,839	4,411,066
Judith Basin.....	18,642,488	5,018,384	151,089	33,724	4,330,181	1,670,878	-----	23,123,758	6,722,986	23,123,758	6,722,986
Lake.....	18,848,495	5,238,035	8,088,350	2,354,315	1,645,663	658,266	-----	28,582,508	8,250,616	28,582,508	8,250,616
Lewis and Clark.....	52,631,944	13,835,009	10,910,830	3,075,359	7,918,984	3,083,452	73,077	71,534,835	20,066,897	71,534,835	20,066,897
Liberty.....	11,972,411	3,111,546	47,151	10,525	1,791,978	673,669	57,485	13,869,025	3,853,225	13,869,025	3,853,225
Lincoln.....	12,917,706	3,421,434	761,205	232,486	5,887,869	2,355,147	362,904	19,929,684	6,371,971	19,929,684	6,371,971
Madison.....	14,908,969	4,350,793	1,373,940	389,965	2,364,115	901,948	-----	18,647,024	5,642,706	18,647,024	5,642,706
McCone.....	13,147,949	3,524,484	15,710	4,005	296,673	918,549	190	14,082,398	3,825,352	14,082,398	3,825,352
Meagher.....	9,646,645	2,885,020	224,520	61,375	1,918,976	760,169	-----	11,790,141	3,706,564	11,790,141	3,706,564

Mineral.....	2,329,171	629,002	483,653	117,075	5,089,625	2,024,403	7,902,449	2,770,480
Missoula.....	54,866,591	14,690,821	3,483,334	917,299	7,953,342	3,081,021	66,303,267	18,689,141
Musselshell.....	9,751,971	2,969,092	248,571	69,731	2,251,403	841,648	12,712,968	4,341,494
Park.....	25,993,680	7,327,319	2,746,085	726,911	4,447,178	1,684,806	33,269,723	9,821,816
Petroleum.....	4,515,017	1,311,520	7,390	2,217	377,665	118,671	5,241,579	1,773,915
Phillips.....	17,308,580	4,869,137	161,667	38,072	5,165,255	2,022,137	22,738,844	7,032,688
Pondera.....	26,454,022	6,405,038	298,705	83,651	3,319,314	1,208,998	30,523,113	8,148,759
Powder River.....	11,603,643	3,397,325	.....	.....	13,860	5,544	451,072	3,403,455
Powell.....	13,471,475	3,875,873	893,772	234,810	5,591,608	2,195,406	586	11,618,089
Prairie.....	7,454,946	2,123,472	103,825	26,210	3,734,367	1,454,496	417,389	20,374,244
Ravalli.....	18,900,783	5,282,675	521,473	81,080	1,874,476	722,730	11,293,266	3,604,306
Richland.....	18,137,747	5,055,605	181,844	32,921	2,791,138	990,259	21,296,732	6,086,485
Roosevelt.....	21,446,278	5,200,921	154,578	36,314	5,947,388	2,323,197	21,112,354	6,080,410
Rosebud.....	18,115,213	5,283,449	213,219	58,805	6,547,931	2,586,230	27,548,244	7,560,432
Sanders.....	10,449,551	2,937,289	4,135,823	1,156,598	5,793,145	2,308,217	361,223	8,289,707
Sheridan.....	24,053,798	5,581,454	155,010	20,654	1,874,476	722,730	63,024	6,465,128
Silver Bow.....	64,685,153	17,920,200	10,431,068	1,876,885	2,374,390	817,536	5,983	26,589,181
Stillwater.....	16,148,671	4,493,982	2,236,843	648,727	8,027,797	3,082,184	2,456,464	6,425,627
Sweet Grass.....	12,589,980	3,597,991	102,550	25,340	2,748,218	1,003,749	85,600,484	25,335,733
Teton.....	27,422,084	6,952,691	251,417	35,481	2,457,029	936,520	21,133,732	6,146,458
Toole.....	18,613,358	4,919,526	773,658	240,883	4,562,020	1,702,994	15,149,559	4,559,851
Treasure.....	4,757,793	1,343,360	102,695	18,222	6,025,020	2,252,503	32,265,257	8,720,902
Valley.....	27,667,993	6,910,794	665,451	113,826	1,408,294	535,695	27,040,053	9,040,929
Wheatland.....	9,899,356	2,829,630	545,676	135,056	6,249,311	2,311,221	6,268,782	1,897,277
Wibaux.....	6,725,593	1,849,682	47,880	6,120	3,586,413	1,415,797	17,061	34,599,816
Yellowstone.....	141,519,513	38,285,513	4,408,644	1,114,504	1,339,439	487,866	14,031,445	4,380,483
THE STATE.....	\$1,336,240,872	\$ 362,381,331	\$ 88,780,673	\$ 22,841,542	\$ 235,897,038	\$ 90,587,116	\$ 1,677,525,585	\$ 492,416,991

## REPORT OF STATE BOARD OF EQUALIZATION

## TOTAL ASSESSMENTS BY COUNTIES—1952

	Total Assessments by County Assessors			Public Utilities Allocated By State Board of Equalization			Assessment of Net Proceeds of Mines of State Board of Equalization Assessed and Taxable Value	TOTAL VALUATION OF COUNTY		
	Total Property Other Than Public Utilities	Local Property of Public Utilities		Assessed Value	Taxable Value	Assessed Value		Assessed Value	Taxable Value	
	Assessed Value	Taxable Value	Assessed Value	Taxable Value	Assessed Value	Taxable Value		Assessed Value	Taxable Value	
Beaverhead .....	\$ 22,413,667	\$ 6,620,916	\$ 571,232	143,861	\$ 3,482,294	\$ 1,259,906	\$ 11,282	\$ 26,478,475	\$ 8,035,965	
Big Horn .....	25,911,440	7,203,285	715,559	81,654	5,025,252	1,989,299	54,993	31,707,244	9,329,231	
Blaine .....	22,537,638	6,317,565	393,615	117,622	4,034,169	1,494,050	106,596	27,072,018	8,035,833	
Broadwater .....	10,363,715	2,890,397	207,017	46,990	4,003,183	1,154,339	2,537	13,576,452	4,094,263	
Carbon .....	22,741,969	6,593,164	739,108	217,733	6,882,285	2,637,104	3,444,224	33,807,586	12,892,225	
Carter .....	12,319,342	3,648,176	37,741	2,648	61,947	4,514	48,976	12,468,006	3,704,314	
Cascade .....	122,429,458	32,218,284	16,790,902	4,713,880	10,883,866	4,219,675	2,546	150,106,772	41,154,385	
Chouteau .....	37,398,083	9,147,681	193,610	39,404	5,983,825	2,227,384	.....	43,575,518	11,414,469	
Custer .....	29,204,105	8,367,652	1,152,646	304,685	4,787,341	1,880,550	934	35,145,026	10,553,821	
Daniels .....	14,929,209	3,650,768	77,612	16,794	1,832,339	664,261	.....	16,839,160	4,331,823	
Dawson .....	22,531,581	6,179,446	988,377	260,220	5,057,820	1,908,554	7,549	28,585,327	8,355,769	
Deer Lodge .....	31,710,869	9,170,343	2,630,054	486,399	2,903,995	1,136,475	.....	37,244,918	10,793,217	
Fallon .....	11,971,767	3,318,734	370,988	80,493	3,296,143	1,254,942	61,103	15,700,001	4,715,272	
Fergus .....	46,319,370	12,505,779	717,252	172,815	5,057,683	1,844,449	1,171	52,095,476	14,524,214	
Flathead .....	47,300,990	12,783,632	2,448,872	559,336	7,034,160	2,813,663	.....	56,784,022	16,156,631	
Gallatin .....	47,914,923	13,181,345	2,245,144	557,410	8,456,968	3,320,871	1,728,375	60,345,410	18,788,001	
Garfield .....	10,120,067	3,026,305	2,415	170	43,861	7,150	215,482	10,381,825	3,249,107	
Glacier .....	15,836,409	4,404,118	2,348,986	694,200	4,546,699	1,736,204	4,849,093	27,581,187	11,683,615	
Golden Valley .....	5,859,227	1,682,398	48,696	12,451	2,826,103	1,113,534	.....	8,734,026	2,808,383	
Granite .....	8,720,741	2,578,321	340,728	81,008	3,337,709	1,321,519	13,733	12,412,911	3,994,581	
Hill .....	38,621,412	9,906,903	1,441,183	362,243	5,676,019	2,046,262	1,750	45,740,364	12,317,158	
Jefferson .....	6,186,877	1,869,775	242,586	58,803	6,783,255	2,685,485	8,852	13,221,570	4,622,915	
Judith Basin .....	19,829,884	5,443,681	143,491	30,554	4,397,567	1,695,122	.....	24,370,942	7,169,357	
Lake .....	19,693,690	5,524,170	8,114,845	2,360,560	1,693,624	677,450	.....	29,502,159	8,562,180	
Lewis and Clark .....	55,466,009	14,623,671	10,591,835	2,974,086	8,052,270	3,131,983	202,268	74,312,382	20,932,008	
Liberty .....	12,606,797	3,304,352	48,147	10,418	2,062,930	754,073	89,566	14,807,440	4,158,409	
Lincoln .....	14,088,891	3,741,876	911,283	266,925	5,900,941	2,360,376	392,144	21,293,259	6,761,321	
Madison .....	16,035,284	4,444,608	1,360,848	385,055	2,417,512	921,135	919	19,814,563	6,051,717	
McCone .....	14,545,821	3,914,151	51,150	6,486	993,976	303,612	.....	15,590,947	4,224,249	
Meagher .....	9,830,337	2,969,679	216,713	59,080	1,939,632	767,975	.....	11,986,682	3,796,734	

Mineral	2,686,236	728,063	493,142	119,039	5,116,533	2,034,316	8,295,911	2,881,411
Missoula	58,219,352	15,574,375	3,656,360	960,173	8,084,280	3,125,026	69,959,992	19,659,574
Musselshell	10,347,576	3,150,410	266,585	72,009	2,267,734	846,022	13,683,381	4,869,927
Park	27,442,702	7,757,529	2,710,427	725,042	4,480,385	1,695,944	34,727,328	10,272,334
Petroleum	5,100,476	1,507,646	26,180	7,979	383,070	120,634	5,787,532	1,914,065
Phillips	19,247,288	5,410,458	207,245	51,345	5,219,027	2,042,845	24,692,257	7,523,345
Pondera	29,773,459	7,389,423	316,790	86,806	3,372,553	1,227,927	34,289,871	9,531,225
Powder River	13,263,200	3,893,883			16,889	6,756	566	3,901,205
Powell	14,272,661	4,070,542	1,024,936	271,522	5,626,173	2,208,009	20,977,650	6,603,953
Prairie	9,000,604	2,504,228	127,132	28,591	3,527,762	1,366,394	12,655,790	3,899,505
Ravalli	19,969,837	5,611,948	530,388	82,758	1,907,449	732,769	22,407,674	6,427,475
Richland	18,782,449	5,283,756	224,393	39,462	2,885,932	1,017,326	21,895,558	6,343,328
Roosevelt	23,771,553	5,878,649	216,542	46,294	6,195,712	2,365,334	30,183,807	8,290,277
Rosebud	20,169,967	5,915,139	357,059	70,950	6,584,240	2,598,737	893,917	9,478,743
Sanders	11,775,540	3,277,939	4,096,755	1,145,711	5,806,630	832,278	21,793,371	6,850,370
Sheridan	25,651,272	6,009,691	156,545	19,879	2,452,549	835,274	28,260,366	6,864,848
Silver Bow	69,032,365	19,325,143	9,799,005	1,848,890	8,105,986	3,107,148	92,751,907	30,095,732
Sitllwater	17,562,085	4,929,196	2,448,299	650,821	2,801,680	1,015,688	22,615,048	6,598,689
Sweet Grass	13,952,295	4,026,570	107,202	25,574	2,477,054	939,220	16,536,551	4,991,364
Teton	29,762,903	7,510,441	728,097	39,622	4,628,216	1,719,661	34,722,087	9,322,595
Toole	20,120,875	5,296,048	787,359	220,819	6,708,606	2,502,702	29,232,319	9,635,048
Treasure	5,307,265	1,515,505	108,125	18,393	1,417,696	538,052	6,833,086	2,071,950
Valley	31,692,771	7,767,333	694,017	117,967	6,358,100	2,335,186	38,748,046	10,223,644
Wheatland	10,946,779	3,088,102	567,518	140,109	3,618,327	1,425,395	15,132,624	4,653,606
Wibaux	7,589,457	2,060,597	59,577	6,905	1,357,041	488,810	9,006,075	2,556,312
Yellowstone	154,229,115	41,493,455	6,723,541	1,758,593	11,139,470	4,192,056	172,092,126	47,444,104
THE STATE	\$1,445,109,654	\$ 392,507,244	\$ 91,925,854	\$ 23,659,236	\$ 240,994,462	\$ 92,131,430	\$ 799,847,863	\$ 530,115,803

ASSESSED AND TAXABLE VALUE OF EACH KIND OF PROPERTY AND PERCENTAGE EACH ITEM BEARS TO TAXABLE  
VALUE OF THE STATE FOR THE YEARS 1951 AND 1952

	1951					1952				
	Assessed Value	Taxable Value	Percentage To Total	Percentage Class		Assessed Value	Taxable Value	Percentage To Total		
<b>REAL ESTATE AND IMPROVEMENTS</b>										
Irrigated Land .....	\$ 52,476,903	\$ 15,743,071	3.20	30		\$ 52,369,321	\$ 15,710,796	2.96		
Non-irrigated Land .....	120,378,963	36,113,688	7.33	30		120,691,185	36,267,355	6.84		
Grazing Land .....	94,145,047	28,243,514	5.74	30		94,226,383	28,267,915	5.33		
State Lands .....	693,760	208,128	.04	30		709,956	212,987	.04		
Improvements on Above Agricultural Lands .....	70,166,101	21,049,830	4.28	30		75,306,102	22,591,831	4.26		
Total All Farm Lands and Improvements .....	\$ 337,860,774	\$ 101,358,231	20.59			\$ 343,502,947	\$ 103,050,884	19.43		
Timber Lands .....	\$ 8,188,109	\$ 2,456,433	.50	30		\$ 8,813,527	\$ 2,644,058	.50		
Unclassified Lands .....	285,807	85,742	.02	30		307,434	92,230	.02		
Industrial Sites .....	1,367,310	410,193	.08	30		1,322,078	396,624	.07		
Improvements on Industrial Sites .....	42,911,773	12,873,532	2.61	30		42,457,384	12,737,215	2.40		
Patented Mining Claims .....	1,296,573	1,296,573	.26	100		1,256,975	1,256,975	.23		
Improvements on Patented Mining Claims .....	3,675,245	1,102,574	.22	30		4,035,798	1,210,739	.22		
Reserved Rights of Entry .....	921,641	921,641	.19	100		1,003,083	1,003,083	.19		
City and Town Lots .....	59,334,806	17,800,442	3.61	30		59,751,903	17,925,570	3.38		
Improvement on City and Town Lots .....	243,666,979	73,100,094	14.85	30		258,365,714	77,509,714	14.62		
Total All Real Estate and Improvements .....	\$ 699,509,017	\$ 211,405,455	42.93			\$ 720,816,843	\$ 217,827,092	41.06		
<b>LIVESTOCK:</b>										
Horses .....	\$ 3,092,512	\$ 1,030,837	.21	33 1/3		\$ 2,854,195	\$ 951,303	.18		
Cattle .....	108,440,723	36,146,908	7.34	33 1/3		146,453,038	48,812,798	9.21		
Sheep .....	8,901,867	2,967,289	.60	33 1/3		12,292,223	4,096,998	.77		
Swine .....	1,211,863	403,954	.08	33 1/3		983,008	327,637	.07		
Other .....	667,359	222,453	.05	33 1/3		762,605	254,176	.05		
Total All Livestock .....	\$ 122,314,324	\$ 40,771,441	8.28			\$ 163,345,069	\$ 54,442,912	10.28		
<b>PERSONAL PROPERTY OTHER THAN LIVESTOCK:</b>										
Household Furniture, Apparel, Jewelry .....	\$ 41,401,670	\$ 8,280,334	1.68	20		\$ 44,166,367	\$ 8,833,273	1.66		
Farm Machinery and Equipment .....	67,536,152	13,507,230	2.74	20		75,886,878	15,177,374	2.86		
Machinery Other than Farm, Mining or Manufacturing .....	12,101,756	2,420,351	.49	20		12,308,592	2,461,718	.46		
Solvent Credits .....	46,946,074	3,286,225	.67	7		49,697,273	3,478,809	.66		
Agricultural Products Not Classified as Merchandise .....	36,792,941	2,575,506	.52	7		39,836,491	2,788,554	.53		

Goods, Wares and Merchandise .....	71,181,858	23,727,286	4.82	33 1/3	76,036,032	25,342,809	4.78
Furniture and Fixtures of Stores, Offices, Hotels, etc. ....	15,319,905	5,106,635	1.04	33 1/3	16,277,754	5,425,375	1.02
Manufacturing Machinery, Fixtures, Supplies, etc. ....	21,965,217	6,589,565	1.34	30	24,953,820	7,486,146	1.42
Mining Machinery, Fixtures, Supplies, etc. ....	8,255,770	2,476,731	.50	30	8,867,198	2,660,159	.50
Drilling Rigs, Oil Equipment, Etc. ....	3,427,084	1,028,125	.21	30	4,704,287	1,411,286	.27
Bank Stock and Moneyed Capital .....	22,428,506	6,728,552	1.37	30	23,999,100	7,199,730	1.36
Aircraft .....	619,274	123,855	.02	20	638,957	127,791	.02
Motor Vehicles in Hands of Dealers .....	3,197,661	1,065,887	.22	33 1/3	3,821,345	1,273,654	.24
Motor Vehicles in Hands of Users .....	159,569,858	31,913,972	6.48	20	176,777,227	35,355,445	6.67
Telephone Lines, Local .....	25,265	10,106	-----	40	33,305	13,322	.03
All Other Personal Property .....	3,648,540	1,364,075	.28	Various	2,943,124	1,171,754	.22
Total All Personal Property Other Than Livestock. \$	514,417,531	\$110,204,435	22.38		\$ 560,947,742	\$120,237,240	22.70
OPERATING PROPERTY OF PUBLIC UTILITIES:							
Real Estate and Improvements .....	\$ 43,183,322	\$ 12,954,997	2.63	30	\$ 42,486,541	\$ 12,745,962	2.40
Personal Property .....	45,597,351	9,886,545	2.01	Various	49,439,313	10,913,274	2.06
Total Locally Assessed Property of Utilities .....	\$ 88,780,673	\$ 22,841,542	4.64		\$ 91,925,854	\$ 23,659,236	4.46
Total All Assessments by County Assessors .....	\$1,425,021,545	\$385,222,873	78.23		\$1,537,035,508	\$416,166,480	78.50
ALLOCATIONS OF UTILITY LINES by State Board of Equalization	235,897,038	90,587,116	18.40	40, 20 & 7	240,994,462	92,131,430	17.38
NET PROCEEDS OF MINES by State Board of Equalization .....	16,607,002	16,607,002	3.37	100	21,817,893	21,817,893	4.12
GRAND TOTAL OF ALL ASSESSMENTS .....	\$1,677,525,585	\$492,416,991	100.00		\$1,799,847,863	\$530,115,803	100.00



**TAXES LEVIED IN MONTANA 1951 and 1952**

	1951	1952
ASSESSED VALUATION OF STATE .....	\$ 1,677,525,585	\$ 1,799,847,863
TAXABLE VALUATION OF STATE .....	492,416,991	530,115,803

**Amounts Levied****STATE:**

General Fund .....	\$ No Levy	\$ No Levy
University Millage .....	2,955,194	3,172,062
University Bond Interest and Sinking .....	492,468	529,460
State Insane Hospital Bond Interest and Sinking .....	246,097	264,722
Livestock .....	164,373	221,713
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	\$ 3,858,132	\$ 4,187,957

**COUNTY:**

General .....	\$ 6,128,258	\$ 6,593,459
Road .....	2,707,148	2,953,892
Bridge .....	1,355,751	1,464,297
Poor .....	3,245,252	3,401,704
Bond Interest and Sinking .....	477,687	457,246
County Fair .....	278,541	304,777
County Library .....	154,171	160,954
Agriculture Extension Service .....	80,681	71,893
Miscellaneous .....	453,639	439,875
Per Capita—Special Poor .....	129,352	166,772
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	\$ 14,980,480	\$ 16,014,869

**SCHOOLS:**

General .....	\$ 4,907,191	\$ 5,282,286
High School .....	5,713,865	6,089,844
District Schools .....	10,388,647	10,629,843
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	\$ 21,009,703	\$ 22,001,973

**HIGH SCHOOL DISTRICT:**

	\$ 1,667,604	\$ 1,773,385
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**MISCELLANEOUS:**

Fire District .....	\$ 92,928	\$ 99,658
Hail Insurance .....	494,185	294,599
Drainage and Irrigation .....	1,345,304	1,416,798
Other .....	292,984	314,864
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	\$ 2,225,401	\$ 2,125,919
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**TOTAL ALL TAXES EXCEPT CITIES AND TOWNS**

	\$ 43,741,320	\$ 46,104,103
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**CITIES AND TOWNS:**

General .....	\$ 6,257,734	\$ 6,801,941
Special Improvement .....	1,897,123	1,872,345
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	\$ 8,154,857	\$ 8,674,286

**GRAND TOTAL OF ALL TAXES FOR ALL PURPOSES**

	\$ 51,896,177	\$ 54,778,389
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## TAXES LEVIED FOR STATE PURPOSES—1951.

	University Millage Fund Six Mills	University of Montana Building Bond Interest and Sinking Fund One Mill	State Insane Hospital Bond Interest & Sinking Fund 5/10 of One Mill	Total 7.50 Mills	Livestock 4.00 Mills	Total of All State Taxes
Beaverhead	\$ 42,926	\$ 7,154	\$ 3,527	\$ 53,607	\$ 8,635	\$ 62,242
Big Horn	49,937	8,315	4,155	62,407	8,826	71,233
Blaine	45,454	7,492	3,696	56,642	4,627	61,269
Broadwater	23,072	3,845	1,923	28,840	2,318	31,158
Carbon	67,487	11,247	5,624	84,358	3,370	87,728
Carter	19,539	3,257	1,628	24,424	3,730	28,154
Cascade	234,724	39,121	19,560	293,405	4,882	298,287
Chouteau	63,361	10,560	5,279	79,200	3,978	83,178
Custer	59,158	9,860	4,930	73,948	3,813	77,761
Daniels	24,404	4,066	2,033	30,503	995	31,498
Dawson	45,784	7,630	3,815	57,229	2,231	59,460
Deer Lodge	62,036	10,339	5,170	77,545	422	77,967
Fallon	26,833	4,472	2,236	33,541	2,016	35,557
Fergus	82,630	13,773	6,860	103,263	6,720	109,983
Flathead	92,766	15,462	7,730	115,958	1,364	117,322
Gallatin	105,962	17,659	8,829	132,450	4,234	136,684
Garfield	17,466	2,941	1,471	21,878	3,037	24,915
Glacier	73,528	12,254	6,127	91,909	1,085	92,994
Golden Valley	15,678	2,612	1,306	19,596	1,879	21,475
Granite	23,028	3,837	1,918	28,783	1,861	30,644
Hill	68,190	11,366	5,681	85,237	1,490	86,727
Jefferson	26,467	4,410	2,204	33,081	1,601	34,682
Judith Basin	40,338	6,723	3,361	50,422	4,017	54,439
Lake	49,534	8,258	4,128	61,920	3,007	64,927
Lewis and Clark	120,597	20,099	10,049	150,745	3,257	154,002
Liberty	23,123	3,854	1,928	28,905	911	29,816
Lincoln	38,233	6,372	3,187	47,792	550	48,342
Madison	33,856	5,643	2,821	42,320	5,185	47,505
McCone	22,950	3,824	1,912	28,686	2,081	30,767
Meagher	22,193	3,699	1,849	27,741	4,158	31,899
Mineral	16,644	2,774	1,387	20,805	116	20,921
Missoula	112,154	18,692	9,346	140,192	1,045	141,237
Musselshell	26,027	4,338	2,169	32,534	2,273	34,807
Park	58,939	9,822	4,911	73,672	3,242	76,914
Petroleum	10,187	1,698	849	12,734	1,787	14,521
Phillips	42,208	7,034	3,519	52,761	5,502	58,263
Pondera	49,004	8,168	4,084	61,256	1,276	62,532
Powder River	20,417	3,403	1,702	25,522	4,648	30,170
Powell	40,308	6,719	3,359	50,386	2,725	53,111
Prairie	21,619	3,603	1,802	27,024	1,685	28,709
Ravalli	36,518	6,085	3,042	45,645	3,067	48,712
Richland	36,483	6,081	3,040	45,604	1,943	47,547
Roosevelt	45,365	7,561	3,780	56,706	1,892	58,598
Rosebud	49,738	8,290	4,145	62,173	4,133	66,306
Sanders	38,791	6,465	3,233	48,489	1,522	50,011
Sheridan	38,553	6,426	3,213	48,192	3,098	51,290
Silver Bow	152,014	25,336	12,668	190,018	446	190,464
Stillwater	36,879	6,147	3,072	46,098	3,535	49,633
Sweet Grass	27,352	4,558	2,279	34,189	3,475	37,664
Teton	52,372	8,729	4,365	65,466	3,389	68,855
Toole	53,906	8,984	4,492	67,382	1,259	68,641
Treasure	11,399	1,900	949	14,248	1,306	15,554
Valley	56,117	9,353	4,676	70,146	3,994	74,140
Wheatland	26,228	4,371	2,185	32,784	2,793	35,577
Wibaux	14,083	2,347	1,147	17,604	1,059	18,663
Yellowstone	260,635	43,440	21,719	325,794	6,883	332,677
THE STATE	\$2,955,194	\$ 492,468	\$ 246,097	\$3,693,759	\$ 164,373	\$3,858,132

## TAXES LEVIED FOR STATE PURPOSES—1952

	University Millage Fund Six Mills	University of Montana Building Bond Interest and Sinking Fund One Mill	State Insane Hospital Bond Interest & Sinking Fund 5/10 of One Mill	Total 7.50 Mills	Livestock 4.00 Mills	Total of All State Taxes
Beaverhead	\$ 48,150	\$ 8,024	\$ 4,012	\$ 60,186	\$ 11,522	\$ 71,708
Big Horn	55,645	9,273	4,636	69,554	11,489	81,043
Blaine	48,375	8,029	4,014	60,418	6,246	66,664
Broadwater	24,583	4,097	2,049	30,729	3,114	33,843
Carbon	77,354	12,893	6,446	96,693	4,839	101,532
Carter	22,226	3,704	1,852	27,782	5,238	33,020
Cascade	246,957	41,160	20,580	308,697	5,992	314,689
Chouteau	68,487	11,415	5,707	85,609	5,582	91,191
Custer	63,131	10,521	5,261	78,913	5,465	84,378
Daniels	25,991	4,331	2,166	32,488	1,429	33,917
Dawson	50,092	8,349	4,174	62,615	3,221	65,836
Deer Lodge	64,758	10,793	5,396	80,947	674	81,621
Fallon	28,295	4,716	2,358	35,369	2,767	38,136
Fergus	87,185	14,528	7,264	108,977	8,985	117,962
Flathead	96,940	16,157	8,078	121,175	1,895	123,070
Gallatin	112,727	18,787	9,393	140,907	5,386	146,293
Garfield	19,492	3,249	1,624	24,365	4,430	28,795
Glacier	70,065	11,674	5,839	87,581	1,292	88,873
Golden Valley	16,827	2,804	1,400	21,031	2,440	23,471
Granite	23,991	3,998	1,999	29,988	2,685	32,673
Hill	73,904	12,316	6,157	92,377	2,311	94,688
Jefferson	27,731	4,622	2,311	34,664	2,095	36,759
Judith Basin	43,016	7,169	3,585	53,770	5,342	59,112
Lake	51,407	8,568	4,284	64,259	4,008	68,267
Lewis and Clark	125,406	20,900	10,449	156,755	5,018	161,773
Liberty	24,578	4,097	2,048	30,723	1,152	31,875
Lincoln	40,498	6,750	3,375	50,623	676	51,299
Madison	36,304	6,051	3,025	45,380	6,847	52,227
McCone	25,345	4,224	2,112	31,681	2,908	34,589
Meagher	25,311	4,218	2,109	31,638	6,133	37,771
Mineral	17,293	2,882	1,441	21,616	170	21,786
Missoula	117,860	19,643	9,821	147,324	1,551	148,875
Musselshell	29,176	4,863	2,431	36,470	2,917	39,387
Park	61,635	10,273	5,136	77,044	4,180	81,224
Petroleum	10,995	1,833	916	13,744	2,802	16,546
Phillips	43,155	7,526	3,763	56,444	6,552	62,996
Pondera	57,002	9,500	4,750	71,252	2,406	73,658
Powder River	23,403	3,901	1,951	29,255	6,207	35,462
Powell	39,724	6,621	3,310	49,655	2,845	52,500
Prairie	23,400	3,894	1,949	29,243	2,571	31,814
Ravalli	38,564	6,427	3,214	48,205	3,957	52,162
Richland	38,041	6,340	3,171	47,552	2,775	50,327
Roosevelt	49,742	8,290	4,145	62,177	2,565	64,742
Rosebud	56,872	9,479	4,739	71,090	5,933	77,023
Sanders	41,104	6,850	3,425	51,379	2,083	53,462
Sheridan	33,553	6,425	3,212	43,190	4,312	47,502
Silver Bow	180,625	30,104	15,052	225,781	596	226,377
Stillwater	39,592	6,599	3,298	49,489	4,696	54,185
Sweet Grass	29,948	4,991	2,495	37,434	4,880	42,314
Teton	55,935	9,322	4,661	69,918	4,506	74,424
Toole	56,026	9,338	4,668	70,032	1,815	71,847
Treasure	12,433	2,071	1,036	15,540	1,860	17,400
Valley	61,342	10,223	5,112	76,677	5,838	82,515
Wheatland	27,922	4,653	2,327	34,902	3,595	38,497
Wibaux	15,331	2,556	1,278	19,165	1,479	20,644
Yellowstone	284,618	47,436	23,718	355,772	7,441	363,213
THE STATE	\$3,172,062	\$ 529,460	\$ 264,722	\$3,966,244	\$ 221,713	\$4,187,957
1943	\$1,205,648			\$1,377,826**	\$ 81,755	\$1,459,617
1944	1,235,351			1,248,482**	114,755	1,363,237
1945	1,255,234			1,255,234	126,706	1,381,940
1946	1,269,687			1,269,687	124,337	1,394,024
1947	1,328,388		174,559	1,502,947	116,536	1,619,483
1948	1,459,287		208,696	1,667,983	142,165	1,810,148
1949	2,592,812	401,099	226,749	3,220,660	141,325	3,361,985
1950	2,756,374	458,081	229,177	3,443,632	131,170	3,574,802
1951	2,955,194	492,468	246,097	3,693,759	164,373	3,858,132
1952	3,172,062	529,460	264,722	3,966,244	221,713	4,187,957

NOTE \*\*Includes interest and sinking fund levies for bonds since retired.  
 Mill levies shown are for current year.  
 University Levy 1941-1948 inclusive, 3.50 Mills.  
 Unsecured personal property taxes, computed on prior year's levy, are included in amounts levied.  
 No General Fund Levy since 1941.

## TAXES LEVIED FOR COUNTY PURPOSES—1951

	General Fund		Road Fund		Bridge Fund		Poor Fund	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead .....	14.00	\$ 99,399	10.00	\$ 55,076	5.00	\$ 35,771	8.50	\$ 58,911
Big Horn .....	11.00	93,056	10.00	71,778	5.00	41,614	5.00	41,614
Blaine .....	13.59	101,591	10.00	63,638	5.00	37,961	9.27	69,322
Broadwater .....	9.85	40,427	7.30	23,048	2.41	8,812	5.18	19,022
Carbon .....	7.80	87,497	6.90	65,752	2.00	20,165	8.50	92,689
Carter .....	16.00	52,104	10.00	30,035	3.00	9,242	6.00	19,538
Cascade .....	9.25	366,467	6.06	115,831	10.00	95,548	2.40	391,206
Chouteau .....	10.70	115,589	10.00	95,377	3.20	36,250	5.00	51,436
Custer .....	11.00	112,051	6.00	33,062	3.00	28,187	6.00	58,727
Daniels .....	15.00	61,272	10.00	35,040	3.00	12,198	6.00	24,194
Dawson .....	10.00	78,275	10.00	50,236	5.00	38,154	4.50	35,813
Deer Lodge .....	16.00	163,957	4.00	26,535	1.80	18,401	7.84	82,085
Fallon .....	10.00	45,901	10.00	36,263	3.00	13,416	6.00	26,569
Fergus .....	11.90	161,018	10.00	102,653	3.00	41,322	6.00	82,646
Flathead .....	16.00	245,055	4.76	45,733	3.00	46,375	10.00	153,690
Gallatin .....	9.87	176,030	10.00	114,486	3.00	52,980	5.46	93,216
Garfield .....	15.00	41,996	10.00	28,075	3.00	8,732	6.00	17,464
Glacier .....	9.48	142,026	10.00	100,662	3.00	23,026	6.00	73,528
Golden Valley .....	14.00	36,968	10.00	24,175	4.00	10,452	4.00	10,837
Granite .....	13.00	49,706	8.75	28,312	.75	3,210	1.50	5,754
Hill .....	12.00	135,477	7.50	57,459	3.00	3,617	3.00	33,192
Jefferson .....	13.50	60,975	10.00	39,795	2.00	9,170	4.80	21,591
Judith Basin .....	11.00	72,310	10.00	58,385	3.50	23,530	3.50	23,530
Lake .....	13.75	112,207	10.00	68,958	5.00	41,276	7.00	56,746
Lewis and Clark .....	10.15	211,659	9.01	82,179	1.09	20,037	6.00	120,589
Liberty .....	15.00	57,807	10.00	34,929	3.00	11,556	4.50	17,339
Lincoln .....	16.30	102,212	6.00	33,393	5.00	31,861	9.35	58,871
Madison .....	12.00	68,264	10.00	51,567	5.00	28,213	8.50	47,412
McCone .....	15.50	59,527	10.00	39,598	3.00	11,475	7.00	26,301
Meagher .....	14.00	51,206	10.00	32,262	3.00	10,807	6.00	22,193
Mineral .....	19.39	53,892	5.00	13,597	3.00	7,949	10.00	27,741
Missoula .....	14.00	257,703	6.00	52,200	3.00	56,076	6.00	117,472
Musselshell .....	10.00	48,110	8.00	26,568	1.00	5,198	10.00	43,377
Park .....	9.50	96,392	10.00	54,758	2.00	20,878	6.50	63,228
Petroleum .....	16.00	26,302	6.00	9,947	3.00	5,093	2.00	3,396
Phillips .....	15.33	104,828	10.00	59,221	5.00	35,173	5.72	40,411
Pondera .....	11.80	97,192	10.00	64,505	3.50	29,131	5.00	40,837
Powder River .....	12.00	41,371	10.00	31,090	2.00	6,674	3.00	10,478
Powell .....	11.00	73,898	10.00	55,312	2.00	12,866	4.00	26,871
Prairie .....	14.00	50,755	7.00	21,511	1.00	3,767	7.50	26,557
Ravalli .....	18.00	108,380	10.00	45,779	5.00	30,431	10.00	60,863
Richland .....	17.00	103,729	10.00	45,414	5.00	29,096	8.00	48,023
Roosevelt .....	13.19	100,170	10.00	58,008	5.00	37,805	6.00	45,365
Rosebud .....	7.85	70,401	10.00	68,169	1.75	14,626	5.70	47,475
Sanders .....	16.75	108,289	9.00	51,134	5.00	32,325	10.00	64,650
Sheridan .....	12.00	74,978	10.00	53,290	5.00	32,128	5.00	32,838
Silver Bow .....	20.00	496,674	2.00	15,601	.25	6,334	10.00	253,358
Stillwater .....	13.00	78,866	8.00	45,287	1.60	11,243	4.00	24,809
Sweet Grass .....	11.00	50,751	7.00	24,905	1.50	7,441	2.25	11,625
Teton .....	12.30	108,712	10.00	73,195	5.00	42,506	4.00	32,644
Toole .....	14.00	121,718	10.00	70,613	1.10	10,019	6.00	53,906
Treasure .....	12.00	22,798	10.00	16,814	1.50	2,849	4.00	7,146
Valley .....	10.00	91,927	10.00	73,960	5.00	45,308	6.00	56,117
Wheatland .....	12.30	54,951	3.17	11,489	-----	-----	6.00	26,228
Wibaux .....	19.30	45,492	10.00	20,489	3.00	7,041	3.65	8,529
Yellowstone .....	10.00	437,950	-----	-----	2.00	90,436	5.40	235,283
THE STATE .....		\$6,128,258		\$2,707,148		\$1,355,751		\$3,245,252

## TAXES LEVIED FOR COUNTY PURPOSES—1952

	General Fund	Road Fund	Bridge Fund	Poor Fund
	Mills Amount	Mills Amount	Mills Amount	Mills Amount
Beaverhead	13.50 \$ 108,790	10.00 \$ 65,303	5.00 \$ 40,126	7.00 \$ 57,528
Big Horn	10.00 94,716	10.00 80,807	5.00 46,370	5.00 46,370
Blaine	13.10 105,694	10.00 67,598	5.00 40,151	6.75 56,641
Broadwater	917 37,999	10.00 33,874	3.33 13,077	4.60 19,211
Carbon	7.00 91,261	9.00 98,612	2.50 31,597	6.20 82,849
Carter	13.00 50,101	8.00 28,844	3.00 11,113	6.00 22,226
Cascade	10.16 412,862	7.79 149,235	2.60 105,846	9.60 397,470
Chouteau	8.00 25,318	10.00 103,533	4.40 48,262	4.80 55,117
Custer	12.50 129,245	7.00 39,271	3.00 31,564	6.00 63,128
Daniels	16.84 71,443	10.00 41,906	5.00 20,024	3.55 17,381
Dawson	8.00 69,352	10.00 55,430	3.00 27,609	4.50 37,568
Deer Lodge	15.20 164,723	4.00 27,794	2.00 21,418	7.10 77,249
Fallon	11.00 51,230	10.00 38,441	3.00 14,147	6.00 28,295
Fergus	11.30 165,572	10.00 109,875	3.00 43,592	6.00 87,185
Flathead	18.65 292,799	3.31 36,049	1.63 30,741	7.56 129,991
Gallatin	11.32 209,092	10.00 124,335	3.00 56,363	4.02 79,089
Garfield	15.00 48,735	10.00 30,437	3.00 9,749	6.00 19,498
Glacier	10.38 120,159	10.00 93,103	3.00 35,032	6.00 70,063
Golden Valley	14.00 39,264	10.00 26,118	4.00 11,218	5.00 13,790
Granite	17.25 67,179	7.25 24,929	1.00 3,892	3.10 11,718
Hill	10.00 127,357	7.50 60,977	1.50 15,339	4.50 52,291
Jefferson	15.36 70,289	10.00 41,654	3.00 13,488	4.12 19,298
Judith Basin	9.75 71,532	10.00 66,624	3.50 25,093	3.50 25,093
Lake	13.00 112,185	10.00 71,933	5.00 42,840	6.00 52,481
Lewis and Clark	12.64 257,176	7.53 74,167	1.26 25,857	5.95 124,500
Liberty	14.00 57,754	10.00 36,914	3.00 12,290	4.50 18,434
Lincoln	15.70 106,423	2.60 15,827	4.00 27,755	7.25 50,522
Madison	14.00 83,589	10.00 55,741	5.00 30,253	6.00 37,708
McCone	14.75 62,785	10.00 39,093	3.00 12,673	6.00 25,982
Meagher	12.00 51,338	10.00 36,556	1.00 4,931	6.00 25,314
Mineral	18.35 53,081	4.10 11,571	1.58 4,820	10.00 28,821
Missoula	13.75 270,836	6.00 53,060	1.50 33,904	9.25 172,085
Musselshell	12.00 57,488	7.00 33,141	1.50 7,078	9.00 44,197
Park	10.58 107,252	10.00 58,122	3.00 29,490	8.00 80,189
Petroleum	16.00 29,321	10.00 15,684	3.00 5,498	2.00 3,665
Phillips	10.70 84,534	10.00 62,860	5.00 37,630	6.00 44,913
Pondera	14.00 131,729	8.40 65,474	4.00 37,364	4.50 43,389
Powder River	11.50 45,285	10.00 36,329	3.00 10,847	3.00 11,701
Powell	10.00 66,943	10.00 53,689	1.00 7,358	6.00 38,250
Prairie	13.00 51,132	5.00 17,482	2.00 7,369	6.00 24,048
Ravalli	18.00 115,694	10.00 48,892	5.00 32,137	10.00 64,275
Richland	18.00 113,337	20.00 102,787	5.00 31,701	9.00 56,276
Roosevelt	15.90 128,293	10.00 63,481	5.00 41,452	6.00 49,752
Rosebud	10.97 101,211	4.41 40,812	1.00 10,145	6.00 56,606
Sanders	13.25 92,858	9.00 91,732	5.00 34,253	10.00 68,506
Sheridan	12.00 85,916	10.00 54,326	5.00 32,127	3.50 24,140
Silver Bow	20.00 602,083	-----	25 7,526	10.00 301,041
Stillwater	14.00 91,501	9.00 52,714	4.00 24,280	5.00 32,112
Sweet Grass	11.50 57,028	5.25 22,783	1.25 6,426	4.50 20,784
Teton	12.50 116,286	10.00 78,364	5.00 46,612	6.00 53,485
Toole	14.00 130,735	10.00 73,700	1.70 14,987	6.00 56,026
Treasure	16.00 32,110	8.00 15,372	1.50 3,107	6.00 11,910
Valley	10.00 102,236	10.00 82,023	4.50 46,902	6.00 61,342
Wheatland	9.83 46,895	6.00 22,514	1.00 4,188	6.00 27,922
Wibaux	19.30 49,350	10.00 22,000	3.00 7,670	3.65 9,330
Yellowstone	10.00 474,363	-----	1.80 87,016	4.30 212,949
THE STATE	\$6,593,459	\$2,953,892	\$1,464,297	\$3,401,704
1943	\$3,190,890	\$ 876,840	\$ 489,119	\$1,677,060
1944	3,267,445	965,196	609,664	1,584,654
1945	3,274,479	1,059,672	649,000	1,600,981
1946	3,640,035	1,185,022	738,350	1,703,973
1947	4,365,492	1,965,278	976,102	2,138,513
1948	4,944,142	2,426,971	1,216,089	2,509,931
1949	5,438,858	2,582,151	1,269,712	2,875,922
1950	5,709,091	2,502,376	1,264,306	2,965,771
1951	6,128,258	2,707,148	1,355,751	3,245,252
1952	6,593,459	2,953,892	1,464,297	3,401,704

NOTE: Mill Levies shown are for current year.

Unsecured personal property taxes, computed on prior year's levy, are included in amounts levied.

9 Rejected by the State Board of Equalization

104 Increase

## TAXES LEVIED FOR COUNTY PURPOSES—1951

	Bond. Mills	Int. & Sink. Amount	County Mills	Fair Amount	County Mills	Library Amount	Agri. Mills	Ex. Service Amount
Beaverhead		\$	.50	\$ 3,577		\$		\$
Big Horn			.50	4,160	1.00	8,322		
Blaine			1.12	8,636	.57	4,361		
Broadwater	.77	3,005			.18	838		
Carbon								
Carter	3.50	11,661		131			.75	2,442
Cascade	.92	36,419			.61	11,728		
Chouteau			1.00	10,696	1.10	11,752		
Custer	2.75	27,183	1.50	13,874				
Daniels			.50	2,371	.40	1,626	1.20	4,879
Dawson				984				
Deer Lodge					.50	5,170		
Fallon			1.50	6,708				
Fergus	1.70	24,036	1.50	20,454				
Flathead			.75	10,441	1.07	10,695		
Gallatin			.93	17,532				
Garfield	3.00	10,396	.50	1,039	.50	1,039		
Glacier	3.08	37,791			2.00	24,249		
Golden Valley								
Granite							.50	2,001
Hill			.75	8,976	.50	3,942		
Jefferson								
Judith Basin								
Lake			.95	7,894				
Lewis and Clark	.39	8,046					.38	7,456
Liberty	3.10	12,012			.10	523		
Lincoln					1.84	11,630		
Madison			1.00	5,091				
McCone	3.00	12,424			1.50	5,500	1.00	3,943
Meagher	6.75	24,173					1.25	3,872
Mineral					.73	1,990	1.35	3,499
Missoula	.80	15,485	.90	15,759	1.00	8,700		
Musselshell	10.00	43,377	.50	1,739				
Park								
Petroleum								
Phillips			1.61	11,226				
Pondera	.50	4,084	.20	1,687			.95	7,759
Powder River							.75	2,417
Powell			1.50	10,077				
Prairie			1.20	4,410	.50	1,805		
Ravalli			1.00	6,085				
Richland		458	1.50	9,120			1.11	6,688
Roosevelt			.41	3,190	.95	7,122	.91	6,700
Rosebud		447	1.50	12,435	.35	3,013		
Sanders	4.25	27,476	1.50	9,698				
Sheridan			.12	818	.70	4,262		
Silver Bow	3.00	77,680			.40	10,135		
Stillwater	2.10	13,427			1.00	6,146		
Sweet Grass	2.50	11,093	.50	2,586				
Teton								
Toole	2.54	23,173	1.50	13,476	.70	5,882		
Treasure								
Valley			1.50	14,029	.40	3,741	.70	6,547
Wheatland	4.03	17,155	.38	1,651				
Wibaux	2.80	6,686					2.25	5,102
Yellowstone			.85	37,991			.40	17,376
THE STATE		\$ 447,687		\$ 278,521		\$ 154,171		\$ 80,681

## TAXES LEVIED FOR COUNTY PURPOSES—1952

	Bond. Mills	Int. & Sink. Amount	County Mills	Fair Amount	County Mills	Library Amount	Agri. Mills	Ex. Service Amount
Beaverhead	-----	\$ -----	.50	\$ 4,012	-----	\$ -----	-----	\$ -----
Big Horn	-----	-----	-----	987	.50	5,623	-----	-----
Blaine	-----	-----	1.18	9,403	.58	4,612	-----	-----
Broadwater	.50	2,217	-----	-----	.35	1,329	-----	-----
Carbon	-----	-----	-----	-----	-----	-----	-----	-----
Carter	4.00	14,493	-----	-----	-----	-----	.75	2,778
Cascade	.84	35,042	-----	-----	.54	10,710	-----	-----
Chouteau	-----	-----	.90	10,437	1.00	11,578	-----	-----
Custer	2.00	22,180	1.50	15,781	-----	-----	-----	-----
Daniels	-----	-----	1.00	3,923	.27	1,276	.95	4,320
Dawson	-----	-----	1.00	7,067	-----	-----	-----	-----
Deer Lodge	-----	-----	-----	-----	.75	7,885	-----	-----
Fallon	-----	-----	1.50	7,073	-----	-----	-----	-----
Fergus	2.10	29,599	1.50	21,790	-----	-----	-----	-----
Flathead	.95	12,294	1.00	15,353	.92	9,954	-----	-----
Gallatin	-----	-----	1.15	21,060	-----	-----	-----	-----
Garfield	3.00	9,749	.50	1,625	.50	1,624	-----	-----
Glacier	2.08	25,467	-----	-----	2.00	23,355	-----	589
Golden Valley	-----	-----	-----	-----	-----	-----	.64	2,499
Granite	-----	-----	-----	-----	-----	-----	-----	-----
Hill	-----	-----	.60	7,704	.60	4,806	-----	-----
Jefferson	-----	-----	-----	-----	-----	-----	-----	-----
Judith Basin	-----	-----	-----	-----	-----	-----	-----	-----
Lake	-----	-----	.75	6,642	-----	-----	-----	-----
Lewis and Clark	.19	4,534	-----	-----	-----	-----	.36	7,579
Liberty	3.00	12,331	-----	-----	.20	783	-----	-----
Lincoln	-----	-----	-----	-----	2.00	13,378	-----	-----
Madison	-----	-----	1.00	6,051	-----	-----	-----	-----
McCone	2.00	9,085	-----	-----	.75	3,646	1.00	4,225
Meagher	7.50	31,377	.25	1,410	-----	-----	-----	-----
Mineral	-----	-----	-----	-----	.53	1,564	.67	2,058
Missoula	.70	14,046	.10	4,331	.75	6,875	-----	-----
Musselshell	10.00	48,627	1.00	4,647	-----	-----	-----	-----
Park	-----	-----	.92	8,228	-----	-----	-----	-----
Petroleum	-----	-----	-----	-----	-----	-----	-----	-----
Phillips	-----	-----	1.34	10,319	-----	-----	-----	-----
Pondera	.50	4,751	.10	1,077	-----	-----	-----	-----
Powder River	-----	-----	-----	-----	-----	-----	.50	2,163
Powell	-----	-----	1.50	9,931	-----	-----	-----	-----
Prairie	-----	-----	1.40	5,375	.30	1,257	-----	-----
Ravalli	-----	-----	1.50	9,140	-----	-----	-----	-----
Richland	-----	-----	1.50	9,510	-----	-----	1.06	6,761
Roosevelt	-----	-----	-----	533	.67	5,919	.73	6,286
Rosebud	-----	-----	1.50	14,218	.50	4,606	-----	-----
Sanders	4.25	29,116	1.50	10,275	-----	-----	-----	-----
Sheridan	-----	-----	.25	1,551	.50	3,432	-----	-----
Silver Bow	2.50	77,069	-----	-----	.31	9,724	.14	3,782
Stillwater	2.50	16,144	-----	-----	1.00	6,599	-----	-----
Sweet Grass	2.00	10,356	.75	3,558	-----	-----	-----	-----
Teton	-----	-----	-----	-----	-----	-----	-----	-----
Toole	2.66	24,661	1.50	14,007	2.00	16,752	-----	-----
Treasure	-----	-----	-----	-----	-----	-----	-----	-----
Valley	-----	-----	1.50	15,336	.35	3,666	.70	7,156
Wheatland	3.60	16,953	.46	2,102	-----	-----	-----	-----
Wibaux	2.80	7,155	-----	-----	-----	-----	2.25	6,650
Yellowstone	-----	-----	.85	40,321	-----	-----	.30	15,047
THE STATE	-----	\$ 457,246	-----	\$ 304,777	-----	\$ 160,954	-----	\$ 71,893
1943	-----	\$ 428,481	-----	\$ 56,399	-----	\$ 46,472	-----	\$ 25,927
1944	-----	410,755	-----	98,806	-----	55,755	-----	27,211
1945	-----	451,629	-----	153,043	-----	76,811	-----	26,734
1946	-----	373,418	-----	202,669	-----	89,295	-----	25,116
1947	-----	400,119	-----	241,616	-----	103,717	-----	32,084
1948	-----	365,001	-----	278,967	-----	109,798	-----	44,027
1949	-----	480,532	-----	297,783	-----	141,587	-----	50,576
1950	-----	379,422	-----	269,379	-----	152,029	-----	56,658
1951	-----	447,687	-----	278,541	-----	154,171	-----	80,681
1952	-----	457,246	-----	304,777	-----	160,954	-----	71,893

NOTE: Mill Levies shown are for the current year.

Unsecured personal property taxes, computed on prior year's levy, are included in amounts levied.

## TAXES LEVIED FOR COUNTY PURPOSES—1951

		Mills	Other Amount	Special Poor Amount	Total Mills All County Purposes	Total Amount Levied for All County Purposes
Beaverhead	(a & b)	1.50	\$ 10,731	\$ 3,956	39.50	\$ 267,421
Big Horn	(a & e)	1.00	8,322		33.50	268,866
Blaine	(b)	2.00	14,796	2,488	41.55	302,793
Broadwater	(b)		135		25.69	95,287
Carbon	(b)	.20	3,180	3,664	25.40	272,947
Carter	(g)	.25	945	1,780	39.50	127,878
Cascade	(b & d)	.48	18,719		29.72	1,035,918
Chouteau	(a & d)	.80	9,130		31.80	330,230
Custer	(a & c)	1.75	16,332		32.00	289,416
Daniels					36.10	141,580
Dawson					29.50	203,462
Deer Lodge	(c)	2.00	19,576		32.14	315,724
Fallon	(d & f)	3.00	8,018	1,184	32.00	138,059
Fergus				6,188	34.10	438,317
Flathead	(a & b)	.73	13,520	20,740	36.31	546,249
Gallatin	(a & b)	1.50	27,670		30.76	481,914
Garfield					38.00	108,741
Glacier	(a, c & h)	3.50	40,335	3,218	37.06	444,835
Golden Valley					32.00	82,432
Granite	(b, f & i)	3.00	10,706		27.50	99,689
Hill	(c & d)	1.25	11,111	4,996	25.00	258,770
Jefferson					30.30	131,531
Judith Basin	(b)	.50	2,920		28.50	180,675
Lake	(a)	3.10	26,006	7,372	39.80	320,459
Lewis and Clark					27.02	449,966
Liberty	(a & d)	1.75	6,998		37.45	141,164
Lincoln				6,996	38.49	244,963
Madison				2,756	36.50	203,303
McCone	(a & h)		711	2,164	41.00	161,643
Meagher					41.00	144,513
Mineral	(b, d & j)	3.00	8,504	1,022	42.47	118,194
Missoula	(a)	2.00	37,384		33.70	560,779
Musselshell	(a)	.50	2,169	1,262	40.00	171,800
Park				4,498	28.00	239,754
Petroleum					27.00	44,738
Phillips	(b)	1.36	9,373	2,282	39.02	262,514
Pondera	(a & b)	.75	6,125		32.70	251,320
Powder River	(c)	.25	717		28.00	92,747
Powell					28.50	179,024
Prairie	(a & c)	1.00	3,357	1,574	32.20	113,736
Ravalli	(c)	1.00	5,615	9,650	45.00	266,803
Richland	(a & k)	1.00	13,699	3,580	43.61	259,807
Roosevelt	(a)	.50	4,282	6,102	36.96	268,744
Rosebud	(b & c)	1.61	13,384		28.76	229,950
Sanders				3,740	46.50	297,312
Sheridan				7,980	32.80	206,294
Silver Bow	(l)	.31	7,350	13,532	40.71	880,664
Stillwater	(b)	1.40	8,308		31.10	188,086
Sweet Grass	(a & c)	.50	10,716		27.25	119,117
Teton	(b & c)	3.50	29,416	4,850	34.80	291,323
Toole					35.84	298,787
Treasure					27.50	49,607
Valley	(a)	.50	4,677		34.10	296,306
Wheatland				1,778	25.88	113,252
Wibaux					41.00	93,339
Yellowstone	(c, d & h)	.85	38,702		19.50	857,738
THE STATE			\$ 453,639	\$ 129,352	30.16	\$14,980,480
(a) Airport	(d) Revaluation	(g) Geological Museum	(j) County Nurse			
(c) Cemetery	(e) Health	(h) Insect Control	(k) Special Road Levy			
(b) Weed Control	(f) County Hospital	(i) Rodent Control	(l) Retirement Fund			

## TAXES LEVIED FOR COUNTY PURPOSES—1952

		Mills	Other Amount	Special Poor Amount	Total Mills All County Purposes	Total Amount Levied for All County Purposes
Beaverhead	(a & b)	1.00	\$ 8,475	\$ 3,712	37.00	\$ 287,946
Big Horn	(c, e & h)	2.50	15,993	-----	33.00	290,866
Blaine	(b)	1.80	14,647	1,350	38.41	300,096
Broadwater	-----	-----	-----	-----	27.95	167,707
Carbon	(b)	.50	6,066	3,500	25.20	313,885
Carter	(g)	.50	1,690	1,700	35.25	132,945
Cascade	(b & d)	-----	5,631	17,624	31.53	1,134,420
Chouteau	(a)	.50	6,198	-----	29.60	260,443
Custer	(a & c)	1.50	16,161	-----	33.50	317,330
Daniels	-----	-----	-----	-----	37.61	160,273
Dawson	-----	-----	-----	-----	26.50	197,026
Deer Lodge	(c)	2.00	21,147	-----	31.05	320,216
Fallon	(f)	1.00	5,036	1,154	32.50	145,376
Fergus	-----	-----	-----	5,808	33.90	463,421
Flathead	(a & b)	.82	12,942	21,514	34.40	561,637
Gallatin	(a & b)	1.75	32,258	-----	27.24	522,197
Garfield	-----	-----	-----	-----	38.00	121,418
Glacier	(a & h)	1.00	11,677	2,982	34.46	382,427
Golden Valley	-----	-----	-----	-----	33.00	90,390
Granite	(b, f & i)	5.56	19,229	-----	34.80	129,446
Hill	(a, c & d)	.80	9,829	4,674	25.50	282,977
Jefferson	-----	-----	-----	-----	32.48	144,729
Judith Basin	(b)	.50	3,332	-----	27.25	191,674
Lake	(a & b)	3.25	27,684	7,250	38.00	321,015
Lewis and Clark	-----	-----	-----	-----	27.93	493,813
Liberty	(a & d)	2.00	8,091	-----	36.70	146,597
Lincoln	-----	-----	-----	7,324	31.55	221,229
Madison	-----	-----	-----	2,710	36.00	216,052
McCone	(k)	6.00	21,525	1,836	43.50	180,850
Meagher	-----	-----	-----	-----	36.75	150,926
Mineral	(b, c, d & i)	3.50	3,538	1,174	38.73	106,627
Missoula	(a)	2.00	39,286	20,292	34.05	614,715
Musselshell	(a)	.50	2,431	946	41.00	198,555
Park	(a)	.50	4,472	4,392	33.00	292,145
Petroleum	-----	-----	-----	-----	31.00	54,168
Phillips	(a & b)	1.85	13,500	2,240	34.89	255,996
Pondera	(b)	.50	4,750	-----	32.00	288,534
Powder River	(c)	-----	213	-----	28.00	106,538
Powell	-----	-----	-----	-----	28.50	176,171
Prairie	(a)	.10	347	1,536	27.80	108,546
Ravalli	(c)	1.00	6,427	9,194	45.50	285,759
Richland	(a)	1.00	6,340	3,258	55.56	329,970
Roosevelt	(a)	.93	7,151	6,438	39.23	309,305
Rosebud	(b & c)	1.50	14,316	-----	25.88	241,914
Sanders	(h)	.25	1,564	3,504	43.25	331,808
Sheridan	-----	-----	-----	8,606	31.25	210,098
Silver Bow	(k & l)	.25	9,405	14,614	37.46	1,025,244
Stillwater	(b)	1.20	8,094	-----	36.70	231,444
Sweet Grass	(c & f)	.50	3,896	-----	25.75	124,921
Teton	(a, b & c)	3.00	28,579	4,888	36.50	328,214
Toole	-----	-----	-----	-----	37.86	330,868
Treasure	-----	-----	-----	-----	31.50	62,499
Valley	(a)	1.00	9,328	-----	34.05	327,989
Wheatland	-----	-----	-----	2,552	26.89	123,126
Wibaux	-----	-----	-----	-----	41.00	102,155
Yellowstone	(b, d & h)	.55	28,537	-----	17.80	858,233
THE STATE	-----	-----	\$ 439,875	\$ 166,772	29.90	\$16,014,869
1943	-----	-----	162,610	146,963	20.16	7,100,761
1944	-----	-----	135,286	117,010	20.26	7,271,781
1945	-----	-----	182,870	93,754	22.79	8,174,507
1946	-----	-----	275,986	96,396	24.59	9,011,560
1947	-----	-----	412,801	104,640	28.09	10,790,502
1948	-----	-----	568,476	109,828	30.21	12,573,230
1949	-----	-----	557,493	129,775	30.08	13,824,389
1950	-----	-----	554,333	136,282	30.16	13,989,647
1951	-----	-----	453,639	129,352	30.16	14,980,480
1952	-----	-----	439,875	166,772	29.90	16,014,869

(a) Airport  
(b) Weed Control  
(c) Cemetery  
(d) Classification

(e) Health  
(f) County Hospital  
(g) Geological Museum  
(h) Insect Control

(i) Rodent Control  
(k) Special Road and Bridge  
(l) Retirement

## TAXES LEVIED FOR SCHOOL PURPOSES—1951

	Elementary County-Wide Mills	Amount	High School* Mills	Amount	District Mills	School Amount	Total Average Levy	Total Amount Levied
Beaverhead .....	10.00	\$ 71,543	12.07	\$ 85,257	17.07	\$ 125,408	39.14	\$ 282,208
Big Horn .....	10.00	83,235	14.70	120,539	27.67	215,400	52.37	419,174
Blaine .....	10.00	75,725	12.34	93,856	18.99	141,077	41.33	310,658
Broadwater .....	10.00	38,457	16.63	63,612	16.36	62,589	42.99	164,658
Carbon .....	10.00	112,470	12.20	136,748	25.02	277,245	47.22	526,463
Carter .....	10.00	32,566	14.20	46,400	13.91	45,459	38.11	124,425
Cascade .....	10.00	391,206	10.63	417,992	27.30	1,067,842	47.93	1,877,040
Chouteau .....	10.00	105,603	11.46	120,309	18.05	185,499	39.51	411,411
Custer .....	10.00	98,584	11.03	113,146	11.36	108,560	32.39	320,290
Daniels .....	10.00	40,664	12.90	52,930	17.40	70,713	40.30	164,307
Dawson .....	10.00	76,307	11.00	83,938	15.80	121,597	36.80	281,842
Deer Lodge .....	9.00	92,879	5.60	61,988	22.71	234,888	37.31	389,755
Fallon .....	10.00	44,721	11.00	49,193	13.20	57,638	34.20	151,552
Fergus .....	10.00	137,665	11.11	153,267	17.52	239,483	38.63	530,415
Flathead .....	10.00	154,580	12.20	191,871	27.10	438,632	49.30	785,083
Gallatin .....	10.00	176,604	11.26	199,941	12.95	233,822	34.21	610,367
Garfield .....	10.00	29,106	13.00	38,702	8.74	24,955	32.74	92,763
Glacier .....	10.00	122,546	8.90	108,381	17.07	205,935	35.97	436,862
Golden Valley .....	10.00	26,130	11.05	28,882	7.87	21,030	28.92	76,042
Granite .....	10.00	38,389	11.23	43,070	14.46	54,891	35.69	136,350
Hill .....	10.00	113,651	11.00	125,721	17.94	197,864	38.94	437,236
Jefferson .....	10.00	44,113	12.58	55,921	14.87	65,571	37.45	165,605
Judith Basin .....	9.02	60,663	12.57	81,715	14.11	91,828	35.70	234,206
Lake .....	10.00	82,554	13.50	113,316	40.70	327,189	64.20	523,059
Lewis and Clark .....	10.00	200,979	11.63	233,737	24.58	517,868	46.21	952,584
Liberty .....	10.00	38,538	9.18	35,279	18.14	68,318	37.32	142,135
Lincoln .....	10.00	63,721	13.50	86,375	29.52	181,774	53.02	331,870
Madison .....	10.00	56,427	12.90	73,066	27.59	152,742	50.49	282,235
McCone .....	10.00	38,252	12.00	47,799	14.51	54,616	36.51	140,667
Meagher .....	10.00	36,988	11.00	40,254	9.48	34,994	30.48	112,236
Mineral .....	10.00	27,742	12.50	34,640	33.30	91,669	55.80	154,051
Missoula .....	10.00	186,922	11.45	224,823	35.04	636,709	56.49	1,048,454
Musselshell .....	10.00	43,377	10.00	43,377	24.76	109,943	44.76	196,697
Park .....	10.00	98,222	11.10	109,617	14.15	142,381	35.25	350,220
Petroleum .....	10.00	16,978	10.00	16,978	12.80	19,878	32.80	53,834
Phillips .....	10.00	70,347	11.41	79,603	13.51	95,958	34.92	245,908
Pondera .....	10.00	81,674	11.07	90,773	14.72	116,418	35.79	288,865
Powder River .....	10.00	34,028	10.10	36,141	10.32	35,036	30.42	105,205
Powell .....	10.00	67,180	15.70	104,788	13.83	93,726	29.53	265,694
Prairie .....	10.00	36,035	10.90	39,242	9.68	34,563	30.58	109,840
Ravalli .....	10.00	60,865	12.97	80,110	37.04	234,361	60.01	375,336
Richland .....	10.00	60,804	12.37	75,961	22.15	134,476	44.52	271,241
Roosevelt .....	10.00	75,610	11.77	89,223	27.50	211,554	49.27	376,387
Rosebud .....	10.00	82,897	11.06	92,213	14.89	123,077	35.96	298,187
Sanders .....	10.00	64,650	13.11	84,764	18.48	120,356	41.59	269,770
Sheridan .....	10.00	64,257	10.85	72,439	15.76	107,514	36.61	244,210
Silver Bow .....	10.00	253,358	10.37	263,239	23.75	594,133	44.13	1,110,730
Stillwater .....	10.00	61,465	12.70	77,763	13.26	82,451	35.96	221,679
Sweet Grass .....	10.00	45,594	15.00	68,982	12.30	56,194	37.30	170,770
Teton .....	10.00	87,228	12.84	112,463	23.90	231,519	46.74	431,270
Toole .....	10.00	89,842	10.08	100,792	31.42	277,440	52.50	468,074
Treasure .....	10.00	18,999	20.80	38,261	13.08	23,928	43.88	81,188
Valley .....	10.00	92,611	12.38	115,918	34.25	308,036	56.63	516,565
Wheatland .....	10.00	43,714	11.08	48,519	16.90	73,102	37.98	165,335
Wibaux .....	10.00	23,474	13.75	32,200	12.77	30,196	36.52	85,870
Yellowstone .....	10.00	434,392	11.00	477,831	18.27	778,602	39.27	1,690,825
THE STATE .....		\$4,907,191		\$5,713,865		\$10,388,647	42.67	\$21,009,703

\*High School District Taxes Not Included.

## TAXES LEVIED FOR SCHOOL PURPOSES—1952

	Elememtry Mills	County Wide Amount	High Mills	School* Amount	District Mills	School Amount	Total Average Levy	Total Amount Levied
Beaverhead	10.00	\$ 80,252	12.19	\$ 97,718	10.75	\$ 92,640	32.94	\$ 270,610
Big Horn	10.00	92,741	14.07	131,731	10.28	127,760	34.35	352,232
Blaine	10.00	80,304	12.12	97,563	18.76	145,610	40.39	323,477
Broadwater	7.00	30,542	14.57	60,976	14.88	62,907	36.45	154,425
Carbon	10.00	128,924	11.60	149,805	29.44	378,228	51.04	656,957
Carter	10.00	37,043	13.40	50,156	15.90	57,537	39.30	144,736
Cascade	10.00	411,595	10.88	446,355	30.31	1,229,787	51.19	2,087,737
Chouteau	10.00	114,145	10.67	123,084	12.89	155,569	33.56	392,798
Custer	10.00	105,217	14.88	157,792	8.54	89,385	33.42	352,394
Daniels	10.00	43,319	12.53	54,580	12.25	56,724	34.78	154,623
Dawson	10.00	83,485	11.00	91,833	13.31	117,358	34.31	292,676
Deer Lodge	3.10	38,395	10.65	110,719	20.15	219,002	33.90	368,116
Fallon	10.00	47,157	11.50	53,909	10.67	52,636	32.17	153,702
Fergus	10.00	145,309	11.18	162,295	16.89	252,121	38.07	559,725
Flathead	10.00	161,566	12.20	197,111	22.45	383,849	44.65	742,526
Gallatin	10.00	137,879	11.17	210,083	13.03	250,264	34.20	648,226
Garfield	10.00	32,497	14.00	45,496	13.80	41,333	37.79	119,326
Glacier	17.14	202,211			19.56	228,963	36.70	431,174
Golden Valley	10.00	28,046	10.97	30,785	7.28	20,462	28.25	79,293
Granite	10.00	39,985	11.11	44,464	11.91	48,762	33.02	133,211
Hill	10.00	123,173	11.22	137,734	21.00	266,648	42.22	527,555
Jefferson	10.00	46,218	12.11	56,147	8.98	44,074	31.09	146,439
Judith Basin	8.60	62,204	12.64	90,529	18.61	126,260	39.85	278,993
Lake	10.00	85,676	13.30	114,170	44.17	378,709	67.47	578,555
Lewis and Clark	10.00	209,008	9.91	207,380	20.86	460,236	40.77	876,624
Liberty	10.00	40,955	10.12	41,068	13.73	57,892	33.85	139,915
Lincoln	10.00	67,497	12.88	87,405	28.93	196,466	51.81	351,368
Madison	10.00	60,508	13.10	79,155	28.29	172,132	51.39	311,795
McCone	10.00	42,243	10.00	43,516	15.70	65,564	35.70	151,323
Meagher	7.80	33,690	9.68	41,307	8.64	37,087	26.12	112,084
Mineral	10.00	28,821	13.14	37,751	29.02	83,377	52.16	149,949
Missoula	10.00	196,434	11.42	224,418	35.83	702,870	57.25	1,123,722
Musselshell	10.00	48,627	9.58	47,172	19.41	118,582	38.99	214,381
Park	10.00	102,726	11.39	116,618	21.20	210,030	42.59	429,374
Petroleum	10.00	18,326	10.00	18,326	8.01	16,009	28.01	52,661
Phillips	10.00	75,260	11.20	84,472	11.13	97,188	33.97	256,920
Pondera	10.00	95,003	11.14	105,745	13.78	123,508	34.04	324,256
Powder River	10.00	39,006	10.80	41,528	11.20	43,110	32.00	123,644
Powell	10.00	66,205	17.20	112,769	11.60	76,725	38.80	255,699
Prairie	10.00	39,001	10.60	42,512	16.09	55,800	36.69	137,313
Ravalli	10.00	64,275	12.90	82,984	32.98	160,869	45.58	308,128
Richland	10.00	63,401	12.25	77,764	24.91	155,790	47.16	296,955
Roosevelt	10.00	82,902	11.57	96,179	32.67	268,235	54.24	447,316
Rosebud	10.00	94,787	9.82	94,187	11.56	112,999	31.38	301,973
Sanders	10.00	68,507	12.94	85,598	20.84	142,983	43.78	297,088
Sheridan	10.00	64,255	11.90	75,307	16.45	104,942	38.35	244,504
Silver Bow	10.00	301,041	18.35	405,159	16.00	490,895	44.35	1,197,095
Stillwater	10.00	65,987	12.20	80,944	9.96	68,864	32.16	215,795
Sweet Grass	10.00	49,913	13.23	67,355	10.76	55,137	33.99	172,405
Teton	10.00	93,225	12.60	118,001	21.49	242,091	44.08	453,317
Toole	10.00	93,381	11.00	102,836	30.48	286,782	51.48	482,999
Treasure	10.00	20,719	18.60	39,112	12.36	25,946	40.96	85,777
Valley	10.00	102,236	11.97	123,111	27.95	297,031	49.92	522,378
Wheatland	10.00	46,536	9.53	44,070	18.69	85,630	38.22	176,236
Wibaux	10.00	25,565	11.15	29,260	9.00	23,010	30.15	77,835
Yellowstone	10.00	474,363	11.00	521,800	15.75	765,475	36.75	1,761,638
THE STATE		\$ 5,282,286		\$ 6,089,844		\$ 10,629,843	41.50	\$ 22,001,973
1943		\$ 2,342,310		\$ 3,329,166		\$ 3,520,271	26.72	\$ 9,191,747
1944		2,421,136		3,137,810		3,628,421	26.02	9,187,367
1945		2,507,787		4,145,445		4,306,588	30.55	10,959,820
1946		2,562,879		4,469,785		4,899,355	32.92	11,932,019
1947		3,545,904		5,402,483		7,216,808	42.49	16,164,395
1948		4,011,443		5,386,216		8,730,289	43.98	18,127,948
1949		4,603,690		5,262,195		8,941,600	41.36	18,807,485
1950		4,589,905		5,423,579		8,851,814	41.07	18,865,298
1951		4,907,191		5,713,865		10,388,647	42.67	21,009,703
1952		5,282,286		6,089,844		10,629,843	41.50	22,001,973

NOTE: Levies shown are for current year.

Unsecured personal property taxes, computed on prior year's levy, are included in amounts levied.

\*High School District taxes not included. See page 129.

**SPECIAL DISTRICT AND MISCELLANEOUS LEVIES AND TOTAL MILLS AND TAXES LEVIED  
FOR ALL PURPOSES EXCEPT CITIES AND TOWNS—1951**

	High School District	Fire District	Hail Insurance	Drainage & Irrigation District	Miscel- laneous	Total Av. Levy in Mills for State County & Schools	Total Taxes Levied for All Purposes Except Cities and Towns
Beaverhead	\$ 45,063	\$ -----	\$ -----	\$ -----	\$ 4,531	86.14	\$ 661,465
Big Horn	-----	-----	36,120	39,513	8,432	94.37	843,338
Blaine	2,846	-----	1,665	140,561	4,181	90.38	823,973
Broadwater	-----	-----	426	860	481	76.18	292,870
Carbon	-----	17,239	-----	1,193	982	80.12	906,552
Carter	-----	-----	3,256	-----	822	85.11	284,535
Cascade	177,274	-----	4,534	63,326	6,024	85.15	3,462,403
Chouteau	71,464	-----	36,138	-----	271	78.81	932,692
Custer	39,469	-----	1,746	19,955	-----	71.89	748,637
Daniels	34,338	-----	20,460	-----	932	83.90	393,115
Dawson	38,841	-----	38,290	47,734	-----	73.80	669,629
Deer Lodge	-----	-----	-----	-----	-----	76.95	783,446
Fallon	21,516	-----	21,068	-----	255	73.70	368,007
Fergus	120,195	862	28,380	-----	1,027	80.23	1,229,179
Flathead	170,226	-----	-----	6,558	14,559	93.11	1,639,997
Gallatin	70,746	3,243	192	1,463	1,920	72.57	1,306,529
Garfield	3,372	281	1,578	-----	840	78.24	232,490
Glacier	-----	-----	3,666	-----	1,411	80.53	979,768
Golden Valley	8,381	-----	7,268	-----	-----	68.42	195,598
Granite	16,356	1,102	-----	-----	-----	70.69	284,141
Hill	103,621	3,590	8,905	-----	558	71.44	899,407
Jefferson	30,548	4,654	98	-----	-----	75.25	367,118
Judith Basin	37,937	597	2,785	-----	1,325	71.70	511,964
Lake	-----	2,203	90	170,656	2,892	111.50	1,084,286
Lewis and Clark	-----	804	-----	-----	2,701	80.73	1,560,057
Liberty	28,853	-----	11,191	-----	260	82.27	353,419
Lincoln	11,787	154	-----	5,022	7,010	99.01	649,148
Madison	-----	4,885	-----	-----	7,885	94.49	545,813
McCone	-----	557	99,017	-----	432	85.01	433,083
Meagher	-----	-----	32	-----	2,996	78.98	291,676
Mineral	2,318	-----	-----	-----	1,367	105.77	296,851
Missoula	-----	-----	-----	29,445	31,434	97.69	1,811,349
Musselshell	-----	118	4,994	-----	478	92.26	408,894
Park	66,065	-----	-----	-----	1,230	70.75	734,183
Petroleum	18,525	-----	400	-----	-----	67.30	132,018
Phillips	47,982	-----	2,138	67,510	3,883	81.44	688,198
Pondera	65,324	4,476	4,605	-----	7,370	75.99	684,492
Powder River	-----	-----	7,865	-----	1,285	65.92	237,272
Powell	-----	-----	-----	-----	5,688	75.53	503,517
Prairie	-----	-----	26,687	36,374	187	70.28	315,533
Ravalli	61,132	5,188	-----	79,505	2,144	112.51	838,820
Richland	68,041	964	48,890	161,708	-----	95.63	858,198
Roosevelt	95,200	-----	15,640	-----	-----	93.73	814,569
Rosebud	45,751	-----	1,391	54,487	1,526	72.22	697,598
Sanders	58,685	3,930	-----	23,761	-----	95.59	703,469
Sheridan	49,640	2,653	11,344	-----	-----	76.91	565,431
Silver Bow	16,672	31,026	-----	-----	38,086	92.34	2,267,642
Stillwater	32,204	-----	4,259	-----	1,078	74.56	496,939
Sweet Grass	-----	-----	-----	-----	-----	72.05	327,551
Teton	7,232	129	2,434	185,454	1,009	89.04	987,706
Toole	-----	-----	13,827	-----	1,119	95.84	850,448
Treasure	-----	-----	2,041	11,925	-----	78.88	160,315
Valley	-----	4,273	3,694	51,945	1,412	98.23	948,335
Wheatland	-----	-----	2,766	-----	-----	71.36	316,930
Wibaux	-----	-----	7,628	-----	-----	85.02	205,500
Yellowstone	-----	-----	6,677	146,349	120,961	66.27	3,155,227
THE STATE	\$1,667,604	\$ 92,928	\$ 494,185	\$1,345,304	\$ 292,984	80.33	\$43,741,320

**SPECIAL DISTRICT AND MISCELLANEOUS LEVIES AND TOTAL MILLS AND  
TAXES LEVIED FOR ALL PURPOSES EXCEPT CITIES AND TOWNS—1952**

	High School District	Fire District	Hail Insurance	Drainage & Irrigation District	Miscel- laneous	Total Av. Levy in Mills for State County & Schools	Total Taxes Levied for All Purposes Except Cities and Towns
Beaverhead	\$ 27,260	\$ -----	\$ -----	\$ -----	\$ 4,917	77.44	\$ 662,441
Big Horn	-----	-----	39,346	40,209	-----	74.85	803,696
Blaine	1,362	-----	3,494	141,636	2,942	86.80	839,671
Broadwater	-----	-----	435	1,000	542	71.90	297,952
Carbon	-----	24,760	168	894	2,065	83.74	1,100,261
Carter	-----	-----	3,647	-----	981	82.05	315,329
Cascade	-----	-----	5,535	65,840	6,122	90.22	3,614,343
Chouteau	78,093	-----	25,705	-----	254	70.66	848,484
Custer	-----	-----	392	18,870	-----	74.42	773,364
Daniels	52,531	-----	14,730	-----	1,008	79.89	417,082
Dawson	31,087	-----	8,830	62,933	-----	68.31	658,388
Deer Lodge	-----	-----	-----	-----	-----	72.45	769,053
Fallon	25,876	-----	2,600	-----	282	72.17	365,972
Fergus	128,655	800	19,941	-----	1,161	79.47	1,291,665
Flathead	189,023	-----	-----	6,548	14,870	86.55	1,637,674
Gallatin	92,284	1,370	162	500	3,542	68.94	1,414,574
Garfield	-----	-----	1,063	-----	1,719	83.29	272,321
Glacier	-----	-----	1,396	-----	24,126	78.66	927,996
Golden Valley	777	-----	6,700	-----	-----	68.75	200,631
Granite	16,552	1,130	123	-----	-----	75.32	313,135
Hill	110,562	3,103	10,132	-----	2,007	75.22	1,031,024
Jefferson	34,064	4994	183	-----	-----	71.07	367,168
Judith Basin	66,167	786	2,891	-----	1,221	74.60	600,844
Lake	-----	2,163	-----	205,895	2,818	112.97	1,178,713
Lewis and Clark	138,627	859	3,840	-----	1,160	76.20	1,676,696
Liberty	44,424	-----	11,771	-----	340	78.05	374,922
Lincoln	23,787	-----	-----	5,098	6,804	90.86	659,585
Madison	-----	5,001	-----	-----	5,060	94.89	590,135
McCone	28,701	344	40,955	-----	841	86.70	437,603
Meagher	-----	-----	-----	-----	2,436	70.37	303,217
Mineral	-----	2,320	-----	-----	-----	89.39	280,682
Missoula	-----	-----	-----	27,201	33,045	98.80	1,947,558
Musselshell	-----	108	4,115	-----	579	87.49	457,125
Park	69,967	-----	-----	-----	2,967	83.09	875,677
Petroleum	9,224	-----	126	-----	-----	66.51	132,725
Phillips	49,050	-----	4,501	67,517	4,029	76.36	701,009
Pondera	70,275	2,619	4,440	-----	7,159	73.54	770,941
Powder River	-----	-----	9,700	-----	1,273	67.50	276,617
Powell	-----	-----	-----	-----	992	74.80	485,362
Prairie	-----	-----	4,262	39,368	-----	71.99	321,303
Ravalli	84,465	6,854	-----	85,086	2,161	98.58	824,615
Richland	60,623	602	11,768	162,500	-----	110.22	912,745
Roosevelt	105,381	-----	7,059	-----	-----	100.97	933,803
Rosebud	43,822	-----	574	57,055	1,304	64.76	723,665
Sanders	58,419	3,882	-----	29,673	-----	94.53	774,332
Sheridan	73,332	1,824	8,337	-----	-----	77.10	585,597
Silver Bow	9,354	31,328	-----	-----	43,361	89.31	2,532,759
Stillwater	40,802	-----	4,332	-----	2,362	76.36	548,920
Sweet Grass	-----	-----	-----	-----	-----	67.24	339,640
Teton	8,839	158	1,674	189,898	1,160	92.22	1,057,684
Toole	-----	-----	11,433	-----	1,132	96.84	898,279
Treasure	-----	-----	2,936	11,857	-----	79.96	180,469
Valley	-----	4,653	4,684	51,848	1,529	91.47	995,596
Wheatland	-----	-----	260	-----	-----	72.61	340,119
Wibaux	-----	-----	1,301	-----	-----	78.65	201,935
Yellowstone	-----	-----	7,058	145,372	124,593	62.05	3,260,107
<b>THE STATE</b>	<b>\$1,773,385</b>	<b>\$ 99,658</b>	<b>\$ 292,599</b>	<b>\$1,416,798</b>	<b>\$ 314,864</b>	<b>78.90</b>	<b>\$46,104,103</b>
1943	\$ 139,156	\$ 32,509	\$ 295,382	\$ 722,416	\$ 90,059	50.88	\$19,031,647
1944	168,410	25,497	311,867	779,740	72,666	49.78	19,180,565
1945	185,440	31,400	392,195	856,059	94,436	56.84	22,075,997
1946	265,104	40,530	382,374	880,345	107,447	61.01	24,013,403
1947	634,135	44,826	553,780	985,083	161,978	74.58	30,954,202
1948	555,832	43,404	584,406	1,117,467	199,332	78.19	35,011,767
1949	1,142,414	57,152	295,588	1,152,077	200,470	78.94	38,841,560
1950	1,272,622	71,575	541,825	1,142,578	195,335	78.73	39,653,582
1951	1,667,604	92,928	494,185	1,345,304	292,984	80.33	43,741,320
1952	1,773,385	99,658	292,599	1,416,798	314,864	78.90	46,104,103

NOTE: Levies shown are for current year.

Unsecured personal property taxes, computed on prior year's levy, are included in amounts levied.

**CITY AND TOWN TAXES AND GRAND TOTAL OF ALL TAXES  
FOR ALL PURPOSES—1951**

	Taxes Levied For All City & Town Purposes Except Special Improvements	Special Improvement District Taxes	Total City & Town Taxes	Grand Total of All Taxes For All Purposes
Beaverhead .....	\$ 54,530	\$ 3,351	\$ 57,881	\$ 719,346
Bighorn .....	57,536	34,321	91,857	935,195
Blaine .....	47,748	22,302	70,050	894,023
Broadwater .....	36,204	.....	36,204	329,074
Carbon .....	82,861	.....	82,861	989,413
Carter .....	13,582	.....	13,582	298,117
Cascade .....	985,220	480,251	1,465,471	4,927,874
Chouteau .....	44,213	3,357	47,570	980,262
Custer .....	197,997	83,420	281,417	1,030,054
Daniels .....	25,279	4,601	29,880	422,995
Dawson .....	97,094	33,411	130,505	800,134
Deer Lodge .....	142,841	.....	142,841	926,287
Fallon .....	26,435	.....	26,435	394,442
Fergus .....	132,317	20,459	152,776	1,381,955
Flathead .....	221,052	148,507	369,559	2,009,556
Gallatin .....	226,840	2,801	229,641	1,536,170
Garfield .....	3,106	.....	3,106	235,596
Glacier .....	88,256	23,078	111,334	1,091,102
Golden Valley .....	2,937	.....	2,937	198,535
Granite .....	23,591	.....	23,591	307,732
Hill .....	152,023	147,876	299,899	1,199,306
Jefferson .....	11,966	269	12,235	379,353
Judith Basin .....	11,377	.....	11,377	523,341
Lake .....	50,175	22,760	72,935	1,157,221
Lewis and Clark .....	432,502	48,115	480,617	2,040,674
Liberty .....	13,018	772	13,790	367,209
Lincoln .....	43,919	15,968	59,887	709,035
Madison .....	15,172	526	15,698	561,511
McCone .....	9,327	557	9,884	442,967
Meagher .....	18,177	.....	18,177	309,853
Mineral .....	9,319	876	10,195	307,046
Missoula .....	388,216	.....	388,216	2,199,565
Musselshell .....	27,226	18,580	45,806	454,700
Park .....	178,852	45,581	224,433	958,616
Petroleum .....	4,641	.....	4,641	136,659
Phillips .....	46,089	24,074	70,163	758,361
Pondera .....	61,975	12,033	74,008	758,500
Powder River .....	8,336	5,297	13,633	250,905
Powell .....	41,511	3,790	45,301	548,818
Prairie .....	15,286	5,994	21,280	336,813
Ravalli .....	53,870	566	54,436	893,256
Richland .....	71,962	106,193	178,155	1,036,353
Roosevelt .....	86,327	35,773	122,100	936,669
Rosebud .....	37,163	10,652	47,815	745,413
Sanders .....	35,517	13,038	48,555	752,024
Sheridan .....	48,513	3,800	52,313	617,744
Silver Bow .....	673,105	33,314	706,419	2,974,061
Stillwater .....	25,369	2,698	28,067	525,006
Sweet Grass .....	27,266	.....	27,266	354,817
Teton .....	75,704	2,018	77,722	1,065,428
Toole .....	92,648	26,291	118,939	969,387
Treasure .....	7,943	.....	7,943	168,258
Valley .....	85,273	28,772	114,045	1,062,380
Wheatland .....	28,325	.....	28,325	345,255
Wibaux .....	9,603	.....	9,603	215,103
Yellowstone .....	850,400	421,081	1,271,481	4,426,708
THE STATE .....	\$ 6,257,734	\$ 1,897,123	\$ 8,154,857	\$51,896,177

**CITY AND TOWN TAXES AND GRAND TOTAL OF ALL TAXES  
FOR ALL PURPOSES—1952**

	Taxes Levied For All City & Town Purposes Except Special Improvements	Special Improvement District Taxes	Total City & Town Taxes	Grand Total of All Taxes For All Purposes
Beaverhead	\$ 55,583	\$ 3,350	\$ 58,933	\$ 721,374
Big Horn	58,242		58,242	861,938
Blaine	52,823	22,433	75,256	914,927
Broadwater	37,786		37,786	335,738
Carbon	86,586		86,586	1,186,847
Carter	14,281		14,281	329,610
Cascade	1,064,135	468,673	1,532,808	5,147,151
Chouteau	46,986	3,357	50,343	898,827
Custer	205,310	91,256	296,566	1,069,930
Daniels	29,784	1,090	30,874	447,956
Dawson	119,898	37,704	157,602	815,990
Deer Lodge	181,286		181,286	951,239
Fallon	29,319		29,319	395,291
Fergus	134,896	20,419	155,315	1,446,980
Flathead	241,826	145,713	387,539	2,025,213
Gallatin	236,061	2,771	238,832	1,653,406
Garfield	3,186		3,186	275,507
Glacier	82,627	24,216	106,843	1,034,839
Golden Valley	3,481		3,481	204,112
Granite	24,922		24,922	338,057
Hill	163,144	177,909	341,053	1,372,077
Jefferson	18,298	269	18,567	385,735
Judith Basin	14,953		14,953	615,797
Lake	50,306	25,235	75,541	1,254,254
Lewis and Clark	504,408	57,960	562,368	2,239,064
Liberty	15,226	772	15,998	390,920
Lincoln	48,520	18,576	67,096	726,681
Madison	13,758	1,110	14,868	605,003
McCone	11,298	344	11,642	449,245
Meagher	21,998		21,998	325,215
Mineral	9,805	544	10,349	291,031
Missoula	415,796		415,796	2,363,354
Musselshell	35,551	24,182	59,733	516,858
Park	198,330		198,330	1,074,007
Petroleum	8,140		8,140	140,865
Phillips	51,318	23,570	74,888	775,897
Pondera	71,536	9,646	81,182	852,123
Powder River	8,047	5,297	13,344	289,961
Powell	44,234		44,234	529,596
Prairie	17,853	6,043	23,896	345,199
Ravalli	53,569	566	54,135	878,750
Richland	73,421	101,831	175,252	1,087,997
Roosevelt	94,579	34,724	129,303	1,063,106
Rosebud	43,096	14,309	57,405	781,070
Sanders	37,378	10,053	47,431	821,763
Sheridan	53,371	3,143	56,514	642,111
Silver Bow	735,033	33,314	768,347	3,301,106
Stillwater	26,506	2,700	29,206	578,126
Sweet Grass	27,218		27,218	366,858
Teton	81,932	7,687	89,619	1,147,303
Toole	93,869	25,356	119,225	1,017,504
Treasure	8,116		8,116	188,585
Valley	102,885	27,549	130,434	1,126,030
Wheatland	27,257		27,257	367,376
Wibaux	10,710		10,710	212,645
Yellowstone	901,464	438,674	1,340,138	4,600,245
<b>THE STATE</b>	<b>\$ 6,801,941</b>	<b>\$ 1,872,345</b>	<b>\$ 8,674,286</b>	<b>\$54,779,389</b>
1943	\$ 2,923,678	\$ 585,134	\$ 3,508,812	\$22,540,459
1944	2,926,758	619,235	3,545,993	22,726,558
1945	3,223,163	587,662	3,810,825	25,886,822
1946	3,553,465	526,498	4,079,963	28,093,366
1947	4,125,015	979,214	5,104,229	36,058,431
1948	4,697,110	989,860	5,686,970	40,698,737
1949	5,303,021	1,048,569	6,351,590	45,193,150
1950	5,592,357	1,225,392	6,817,749	46,471,331
1951	6,257,734	1,897,123	8,154,857	51,896,177
1952	6,801,941	1,872,345	8,674,286	54,778,389

NOTE: Mill Levies shown are for current year.  
Unsecured personal property taxes, computed on prior year's levy, are included in amounts levied.

**TAXABLE VALUE AND AVERAGE TAX PER ACRE ON FARM  
AND GRAZING LANDS—1951**

	Average Levy Mills	Irrigated Average Taxable Value	Land Tax Per Acre	Non-Irrigated Tillable Average Taxable Value	Tax Per Acre	Grazing Average Taxable Value	Land Tax Per Acre	All Farm Average Taxable Value	Land Tax Per Acre
Beaverhead .....	86.14	\$ 5.97	\$ .51	\$ 3.19	\$.27	\$.65	\$.06	\$ 1.22	\$ .11
Big Horn .....	94.37	12.41	1.17	1.84	.17	.66	.06	1.19	.11
Blaine .....	90.38	7.08	.64	2.06	.19	.89	.08	1.28	.12
Broadwater .....	76.18	9.64	.73	2.68	.20	.77	.06	1.69	.13
Carbon .....	80.12	17.49	1.40	2.96	.24	.83	.07	3.00	.24
Carter .....	85.11	-----	-----	1.53	.13	.83	.07	1.06	.09
Cascade .....	85.15	7.01	.60	3.69	.31	1.04	.09	2.13	.18
Chouteau .....	78.81	6.66	.52	2.72	.21	1.15	.09	1.79	.14
Custer .....	71.89	10.44	.75	.95	.07	.56	.04	.77	.06
Daniels .....	83.90	4.65	.39	3.41	.29	.81	.07	2.46	.21
Dawson .....	73.80	6.93	.51	2.54	.19	.73	.05	1.30	.10
Deer Lodge .....	76.95	9.75	.75	1.53	.12	.95	.07	1.81	.14
Fallon .....	73.70	-----	-----	2.00	.15	.57	.04	1.19	.09
Fergus .....	80.23	7.76	.62	3.32	.27	.91	.07	1.94	.16
Flathead .....	93.11	-----	-----	9.08	.85	1.29	.12	2.84	.26
Gallatin .....	72.57	13.30	.97	5.06	.37	.75	.05	2.98	.22
Garfield .....	78.24	4.50	.35	1.20	.09	.55	.04	.61	.05
Glacier .....	80.53	5.94	.48	2.34	.19	1.20	.10	1.64	.13
Golden Valley .....	68.42	6.97	.48	1.98	.14	.83	.06	.97	.07
Granite .....	70.69	12.08	.85	-----	-----	1.20	.08	2.26	.16
Hill .....	71.44	8.08	.58	1.95	.14	1.05	.08	1.70	.12
Jefferson .....	75.25	6.57	.49	-----	-----	.40	.03	.77	.06
Judith Basin .....	71.70	7.31	.52	4.44	.32	1.31	.09	2.97	.21
Lake .....	111.50	9.26	1.03	3.50	.39	1.35	.15	3.92	.44
Lewis and Clark .....	80.73	6.07	.49	2.50	.20	.91	.07	1.21	.10
Liberty .....	82.27	5.64	.46	3.03	.25	.89	.07	2.12	.17
Lincoln .....	99.01	8.25	.82	5.23	.52	.73	.07	1.15	.11
Madison .....	94.49	7.75	.73	2.23	.21	.65	.06	1.30	.12
McCone .....	85.01	-----	-----	1.80	.15	.54	.05	1.32	.11
Meagher .....	78.98	6.99	.55	1.41	.11	.83	.07	1.11	.09
Mineral .....	105.77	9.70	1.03	5.91	.63	.79	.08	1.28	.14
Missoula .....	97.69	8.49	.83	4.18	.41	.72	.07	1.63	.16
Musselshell .....	92.26	-----	-----	1.27	.12	.68	.06	.77	.07
Park .....	70.75	11.42	.81	2.53	.19	.74	.05	1.80	.13
Petroleum .....	67.30	5.54	.37	1.00	.67	.67	.05	.81	.05
Phillips .....	81.44	4.19	.34	1.69	.14	.78	.06	1.04	.08
Pondera .....	75.99	8.96	.68	2.89	.22	1.03	.08	3.06	.23
Powder River .....	65.92	-----	-----	1.72	.11	.67	.04	.95	.06
Powell .....	75.53	9.66	.73	3.11	.23	1.17	.09	1.87	.14
Prairie .....	70.28	6.36	.45	1.98	.14	.65	.05	1.32	.09
Ravalli .....	112.51	9.87	1.11	-----	-----	1.11	.12	3.33	.37
Richland .....	95.63	8.25	.79	1.92	.18	.69	.07	1.36	.13
Roosevelt .....	93.73	3.68	.34	2.53	.24	1.00	.09	1.84	.17
Rosebud .....	72.22	8.32	.60	2.29	.17	.49	.04	.66	.05
Sanders .....	95.59	4.54	.43	3.84	.37	.88	.08	1.24	.12
Sheridan .....	76.91	-----	-----	3.14	.24	.88	.07	2.29	.18
Silver Bow .....	92.34	3.90	.36	1.73	.16	.90	.08	1.16	.11
Stillwater .....	74.56	17.55	1.31	2.40	.18	.94	.07	1.84	.14
Sweet Grass .....	72.05	11.63	.84	4.92	.35	.99	.07	1.47	.11
Teton .....	89.04	5.45	.49	3.56	.32	.83	.07	2.35	.21
Toole .....	95.84	-----	-----	1.74	.17	.97	.09	1.27	.12
Treasure .....	78.88	10.19	.80	1.42	.11	.65	.05	1.23	.10
Valley .....	98.23	4.44	.44	2.13	.21	.83	.08	1.57	.15
Wheatland .....	71.36	6.71	.48	.96	.07	.95	.07	1.25	.09
Wibaux .....	85.02	-----	-----	3.55	.30	.34	.03	1.48	.13
Yellowstone .....	66.27	18.31	1.21	2.74	.18	.96	.06	2.57	.17
THE STATE .....	80.33	\$ 9.78	\$ .79	\$ 2.48	\$ .20	\$ .80	\$ .06	\$ 1.55	\$ .12

**TAXABLE VALUE AND AVERAGE TAX PER ACRE ON FARM  
AND GRAZING LANDS—1952**

	Average Levy Mills	Irrigated Average Taxable Value	Land Tax Per Acre	Non-Irrigated Tillable Average Taxable Value	Tax Per Acre	Grazing Average Taxable Value	Land Tax Per Acre	All Farm Average Taxable Value	Land Tax Per Acre
Beaverhead .....	77.44	\$ 5.94	\$ .46	\$ 3.17	\$ .24	\$ .66	\$ .05	\$ 1.25	\$ .10
Big Horn .....	74.85	12.36	.93	1.84	.14	.66	.05	1.18	.09
Blaine .....	86.80	6.96	.60	2.06	.18	.89	.11	1.28	.11
Broadwater .....	71.90	9.37	.67	2.70	.19	.77	.06	1.65	.12
Carbon .....	83.74	17.52	1.47	2.87	.24	.83	.07	3.01	.25
Carter .....	82.05	.....	.....	1.53	.13	.83	.07	1.06	.09
Cascade .....	90.22	7.04	.64	3.70	.33	1.04	.09	2.14	.19
Chouteau .....	70.66	6.55	.46	2.72	.19	1.15	.08	1.78	.13
Custer .....	74.42	10.19	.76	1.16	.09	.57	.04	.81	.06
Daniels .....	79.89	4.65	.37	3.41	.27	.81	.06	2.47	.20
Dawson .....	68.31	6.93	.47	2.54	.17	.73	.05	1.30	.09
Deer Lodge .....	72.45	9.76	.71	1.57	.11	.96	.07	1.82	.13
Fallon .....	72.17	.....	.....	2.00	.14	.58	.04	1.19	.09
Fergus .....	79.47	7.62	.61	3.30	.26	.91	.07	1.93	.15
Flathead .....	86.55	.....	.....	9.71	.84	1.15	.10	2.80	.24
Gallatin .....	68.94	13.30	.92	5.09	.35	.75	.05	2.98	.21
Garfield .....	83.29	4.50	.37	1.20	.10	.55	.05	.61	.05
Glacier .....	78.66	6.00	.47	2.38	.19	1.20	.09	1.72	.14
Golden Valley .....	68.75	7.02	.48	1.98	.14	.82	.06	.96	.07
Granite .....	75.32	11.48	.86	.....	.....	1.12	.08	2.13	.16
Hill .....	75.22	8.11	.61	1.96	.15	1.04	.08	1.67	.13
Jefferson .....	71.07	6.55	.47	.....	.....	.41	.03	.78	.06
Judith Basin .....	74.60	7.31	.55	4.45	.33	1.31	.10	2.97	.22
Lake .....	112.97	9.37	1.06	3.50	.39	1.35	.15	3.95	.45
Lewis and Clark .....	76.20	6.38	.49	2.52	.19	.90	.07	1.21	.09
Liberty .....	78.05	5.79	.45	3.05	.24	.89	.07	2.14	.17
Lincoln .....	90.86	8.51	.77	5.67	.52	.77	.07	1.22	.11
Madison .....	94.89	7.71	.73	2.48	.24	.65	.06	1.27	.12
McCone .....	86.70	.....	.....	1.80	.16	.55	.05	1.32	.11
Meagher .....	70.37	6.29	.44	1.40	.10	.84	.06	1.08	.08
Mineral .....	98.39	8.75	.86	4.76	.46	.92	.09	1.38	.14
Missoula .....	98.80	8.63	.85	4.07	.40	.72	.07	1.64	.16
Musselshell .....	87.49	.....	.....	1.23	.11	.68	.06	.76	.07
Park .....	83.09	11.37	.94	2.52	.21	.73	.06	1.77	.15
Petroleum .....	66.51	5.52	.37	1.04	.07	.67	.04	.81	.05
Phillips .....	76.36	4.21	.32	1.69	.13	.78	.06	1.04	.08
Pondera .....	73.54	8.98	.66	2.89	.21	1.04	.08	3.05	.22
Powder River .....	67.50	.....	.....	1.72	.12	.67	.05	.95	.06
Power .....	74.80	9.78	.73	2.99	.22	1.13	.08	1.81	.14
Prairie .....	71.99	6.57	.47	1.98	.14	.65	.05	1.33	.10
Ravalli .....	108.88	9.92	1.08	2.30	.25	1.12	.12	3.45	.38
Richland .....	110.22	8.28	.91	1.92	.21	.69	.08	1.36	.15
Roosevelt .....	100.97	3.66	.37	2.56	.26	1.00	.10	1.85	.19
Rosebud .....	64.76	8.32	.54	2.28	.15	.49	.03	.66	.04
Sanders .....	94.53	4.53	.43	3.85	.36	.89	.08	1.24	.12
Sheridan .....	77.10	.....	.....	3.15	.24	.88	.07	2.29	.18
Silver Bow .....	89.31	3.94	.35	1.75	.16	.91	.08	1.18	.11
Stillwater .....	76.36	17.57	1.34	2.41	.18	.94	.07	1.83	.14
Sweet Grass .....	67.24	11.73	.79	4.90	.33	.98	.07	1.47	.10
Teton .....	92.22	5.45	.50	3.56	.33	.83	.08	2.35	.22
Toole .....	96.84	.....	.....	1.74	.17	.97	.09	1.28	.12
Treasure .....	79.96	10.19	.81	1.46	.12	.66	.05	1.22	.10
Valley .....	91.47	4.54	.41	2.13	.19	.83	.08	1.57	.14
Wheatland .....	72.61	6.94	.50	.95	.07	.92	.07	1.25	.09
Wibaux .....	78.65	.....	.....	3.55	.28	.34	.03	1.49	.12
Yellowstone .....	62.05	18.30	1.14	2.73	.17	.96	.06	2.56	.15
THE STATE .....	78.90	\$ 9.77	\$ .77	\$ 2.50	\$ .20	\$ .79	\$ .06	\$ 1.55	\$ .12
1943 .....	50.88	9.79	.50	2.38	.12	.78	.04	1.52	.08
1944 .....	49.78	9.62	.48	2.36	.12	.78	.04	1.51	.08
1945 .....	56.84	9.69	.55	2.40	.14	.78	.04	1.51	.09
1946 .....	61.01	9.62	.59	2.41	.15	.77	.05	1.50	.09
1947 .....	74.58	9.63	.72	2.42	.19	.80	.06	1.50	.11
1948 .....	77.33	9.89	.77	2.46	.19	.80	.06	1.54	.12
1949 .....	78.94	9.82	.78	2.49	.20	.79	.06	1.55	.12
1950 .....	78.73	9.80	.77	2.49	.20	.80	.06	1.55	.12
1951 .....	80.33	9.78	.79	2.48	.20	.80	.06	1.55	.12
1952 .....	78.90	9.77	.77	2.50	.20	.79	.06	1.55	.12

## WARRANT AND BONDED INDEBTEDNESS OF THE STATE OF MONTANA

## GENERAL OBLIGATIONS—JUNE 30, 1952

## GENERAL FUND WARRANTS

## BONDS

	Outstanding	Sinking Funds	Net Indebtedness	Outstanding	Cash	Net Indebtedness
June 30, 1923.....	\$4,219,550.00	\$ 318,625.44	\$3,810,924.56	\$3,644,059.17	\$ 24,137.87	\$ 3,619,921.30
June 30, 1924.....	4,946,000.00	390,109.72	4,555,890.28	3,702,105.71	106,558.38	3,595,547.33
June 30, 1925.....	5,499,000.00	598,155.32	4,900,844.68	3,947,253.45	129,851.02	3,817,402.43
June 30, 1926.....	5,559,000.00	725,970.60	4,806,029.40	3,158,389.97	39,397.01	3,118,992.96
June 30, 1927.....	5,645,395.00	1,136,924.79	4,508,470.21	3,259,327.07	94,730.55	3,164,596.52
June 30, 1928.....	5,650,795.00	998,499.24	4,652,295.76	3,064,699.00	305.37	3,065,004.27
June 30, 1929.....	5,604,711.00	1,110,994.05	4,493,716.95	3,274,873.63	OD	3,274,873.63
June 30, 1930.....	5,590,252.50	1,254,703.11	4,335,549.39	3,469,084.51	1,974.20	3,467,110.31
June 30, 1931.....	5,588,735.00	1,389,950.31	4,198,784.69	3,939,172.55	9,330.81	3,929,841.74
June 30, 1932.....	4,233,156.25	269,446.28	3,963,709.97	4,107,590.40	140,717.35	3,966,873.05
June 30, 1933.....	8,235,013.75	164,220.75	8,070,793.00	1,034,401.61	181,592.86	852,808.75
June 30, 1934.....	8,291,804.75	337,523.11	7,954,281.64	1,370,601.40	16,007.60	1,354,593.80
June 30, 1935.....	8,211,924.50	939,595.25	7,272,329.25	1,447,530.99	163,843.84	1,283,687.15
June 30, 1936.....	6,677,177.00	428,856.82	6,248,320.18	633,842.39	21,337.59	612,504.80
June 30, 1937.....	6,033,177.00	668,272.74	5,364,904.26	402,838.65	21,466.50	381,292.15
June 30, 1938.....	5,074,224.25	646,913.66	4,421,310.59	155,496.23	267,355.52	111,859.29*
June 30, 1939.....	4,596,752.50	760,298.48	3,836,454.02	291,550.89	399,949.03	108,398.14*
June 30, 1940.....	4,282,224.75	811,484.91	3,470,739.84	304,372.82	708,732.40	404,359.58*
June 30, 1941.....	3,746,724.75	755,167.43	2,991,557.32	279,989.96	692,749.42	413,668.46*
June 30, 1942.....	3,703,224.75	871,156.72	2,832,068.03	208,362.58	2,611,986.84	2,403,264.26*
June 30, 1943.....	3,199,224.75	682,545.33	2,516,679.42	738,570.82	3,505,279.95	2,766,709.13*
June 30, 1944.....	2,685,224.75	687,182.58	1,998,042.17	274,014.18	5,479,045.74	5,205,030.56*
June 30, 1945.....	2,276,000.00	703,747.38	1,572,252.62	449,651.97	1,372,227.23	992,575.26*
June 30, 1946.....	1,891,000.00	391,674.38	1,499,375.62	517,239.14	1,821,156.25	1,303,917.51*
June 30, 1947.....	1,621,000.00	402,536.33	1,218,463.67	848,701.34	4,119,691.69	3,270,990.35*
June 30, 1948.....	3,341,000.00	596,121.52	2,744,878.48	761,184.25	8,857,240.10	8,096,055.85*
June 30, 1949.....	2,851,000.00	586,116.00	2,264,884.00	579,330.87	15,315,330.87	14,736,028.00*
June 30, 1950.....	7,351,000.00	976,314.00	6,374,696.00	973,780.14	14,348,388.51	13,374,608.37*
June 30, 1951.....	6,586,000.00	1,162,208.93	5,423,791.07	1,721,508.18	11,566,866.78	9,845,358.60*
June 30, 1952.....	5,811,000.00	1,058,952.14	4,752,047.86	1,574,816.52	9,092,871.97	7,518,055.45*

\*Cash Surplus.

NOTE: \$111,000 of the outstanding bonds are bonds issued to take up general fund warrants; \$1,200,000 are State Hospital bonds issued under authority of Referendum Measure No. 50, adopted in November 1946, and \$4,500,000 are University Building bonds issued under authority of Referendum Measure No. 52, adopted in November, 1948.

## STATEMENT OF SPECIAL PROJECT BONDS AS OF JUNE 30, 1952

	Amount of Issue	Total Amount Retired as of June 30, 1952	Amount Outstanding	Sinking Fund	Net Indebtedness
Agricultural College Residence Hall	(d) \$ 198,000	\$ 75,000	\$ 123,000	\$ 9,460	\$ 113,540
Eastern Montana Normal—Construction	(b) 191,000	106,000	85,000	7,844	77,156
Mines Residence Hall—Construction	(d) 245,000	127,000	118,000	24,780	93,220
North Montana Residence—Construction	(d) 151,000	73,000	78,000	-----	78,000
University Student Union—Construction	(d) 240,000	125,000	115,000	-----	115,000
Normal College—Construction	(b) 100,000	76,000	24,000	15,783	8,217
University Chemistry and Pharmacy—Refunding	(c) 160,000	60,000	100,000	-----	100,000
University Residence Hall*	(d) 225,000	224,000	1,000	1,212	212**
Deaf and Blind School—Construction	(b) 172,000	76,000	96,000	29,205	66,795
Industrial School—Construction	(b) 61,000	43,000	18,000	20,160	2,160**
Tuberculosis Sanitarium	(a) 215,000	95,000	120,000	6,045	113,955
School of Mines—Library and Museum	(b) 110,000	55,000	55,000	19,880	35,120
Insane Asylum Refunding Bonds	(a) 250,987	102,987	148,000	-----	148,000
War Veterans Compensation Bonds	(e) 22,000,000	300,000	21,700,000	2,022,637	19,677,363
	\$24,318,987	\$ 1,537,987	\$22,781,000	\$ 2,157,006	\$20,623,994

## To Be Redeemed:

- (a) From earnings.
- (b) From earnings, and interest and income from land grant.
- (c) From interest and income from land grant.
- (d) From earnings of the projects.
- (e) From 2c Cigarette tax.

\*\*To be refunded after 15 years.

\*\*Surplus.

## HIGHWAY DEBENTURES AS OF JUNE 30, 1952

Highway Debentures of 1945	\$12,000,000	
Series A	\$ 1,500,000	\$ 564,512
Series B	2,000,000	1,103,962
Series C	3,000,000	1,737,291
Series D	5,500,000	3,573,842
	\$12,000,000	\$ 6,979,607



**NET INDEBTEDNESS OF COUNTIES AND SUBDIVISIONS AT CLOSE OF  
FISCAL YEARS (June 30) 1923, 1942 and 1952**

		County	School District	Irrigation and Drainage
<b>BEAVERHEAD</b> .....	1923	\$ 18,514.55	\$ 218,538.12	\$ 8,296.09
	1942	13,516.42	253,565.29	
	1952	-----	11,849.12	-----
<b>BIG HORN</b> .....	1923	415,789.08	252,673.43	8,706.66
	1942	215,315.62	128,552.53	50,934.08
	1952	2,019.37	-----	-----
<b>BLAINE</b> .....	1923	462,463.15	103,777.20	-----
	1942	55,318.74	57,350.14	322,107.85
	1952	2,946.22	293,503.64	178,333.23
<b>BROADWATER</b> .....	1923	217,064.40	87,699.42	31,928.38
	1942	24,324.82	844.37	1,386.86
	1952	2,995.14	165,236.67	-----
<b>CARBON</b> .....	1923	600,072.89	357,892.27	54,874.18
	1942	191,988.79	122,431.47	422,580.39
	1952	-----	140,577.45	-----
<b>CARTER</b> .....	1923	192,522.58	42,872.63	-----
	1942	-----	20,058.72	-----
	1952	109,155.61	40,000.00	-----
<b>CASCADE</b> .....	1923	1,635,500.00	549,050.00	200,747.80
	1942	55,335.28	688,294.03	-----
	1952	69,430.12	2,669,527.24	-----
<b>CHOUTEAU</b> .....	1923	1,053,356.78	88,109.24	-----
	1942	94,754.98	79,333.76	-----
	1952	-----	413,131.81	-----
<b>CUSTER</b> .....	1923	516,899.20	195,093.00	-----
	1942	6,123.37	79,075.96	46,000.00
	1952	351,374.53	12,402.23	-----
<b>DANIELS</b> .....	1923	382,158.77	184,120.79	-----
	1942	-----	-----	-----
	1952	-----	152,000.00	-----
<b>DAWSON</b> .....	1923	713,790.53	173,913.63	5,885.52
	1942	190,349.94	36,088.71	-----
	1952	-----	549,498.57	-----
<b>DEER LODGE</b> .....	1923	170,758.57	24,347.41	-----
	1942	-----	58,812.70	-----
	1952	-----	616,888.86	-----
<b>FALLON</b> .....	1923	592,721.53	70,495.65	-----
	1942	107,013.99	32,052.12	-----
	1952	65,260.53	37,951.53	-----
<b>FERGUS</b> .....	1923	1,788,982.80	689,147.88	801.37
	1942	582,142.62	112,826.21	-----
	1952	90,408.09	581,289.55	-----
<b>FLATHEAD</b> .....	1923	893,057.68	222,461.10	50,000.00
	1942	7,399.37	375,193.04	22,441.06
	1952	-----	489,929.35	-----

**NET INDEBTEDNESS OF COUNTIES AND SUBDIVISIONS AT CLOSE OF  
FISCAL YEARS (June 30) 1923, 1942 and 1952**

		County	School District	Irrigation and Drainage
GALLATIN	1923	\$ 610,000.00	\$ 436,371.38	\$ 10,251.54
	1942	100,087.01	270,444.83	
	1952	40,765.95	780,850.03	
GARFIELD	1923	238,809.53	28,707.77	
	1942	17,535.42	5,102.83	
	1952	123,522.61	1,383.47	
GLACIER	1923	300,418.18	252,720.61	
	1942	34,032.52	125,750.26	
	1952	19,004.80	430,809.06	
GOLDEN VALLEY	1923	552,951.16	110,559.00	
	1942	102,768.25	5,342.19	20,628.56
	1952			
GRANITE	1923	315,761.56	7,127.37	
	1942	4,054.28	10,013.55	
	1952	107,900.00	2,400.00	
HILL	1923	751,072.59	392,550.25	
	1942	7,941.66	146,138.07	
	1952		16,811.45	
JEFFERSON	1923	120,603.69	112,598.82	121,619.26
	1942	9,102.84	22,056.85	
	1952		5,057.93	
JUDITH BASIN	1923	347,623.39	84,357.67	
	1942		61,151.75	
	1952		20,209.54	
LAKE	1923	69,393.82	238,775.40	
	1942	43,020.16	58,859.45	4,215.46
	1952		869,871.03	10,195.11
LEWIS & CLARK	1923	564,521.44	715,078.42	47.75
	1942	104,119.46	605,367.50	
	1952	19,794.83	297,434.33	
LIBERTY	1923	186,876.83	44,768.02	
	1942		37,987.65	
	1952	119,810.37	143,398.99	
LINCOLN	1923	258,755.43	146,357.68	126,858.32
	1942	75,421.87	72,975.10	10,722.11
	1952		452,270.97	3,626.05
MADISON	1923	141,101.27	132,057.16	
	1942	13,629.22	77,322.62	
	1952		177,132.30	
McCONE	1923	140,701.50	68,791.78	
	1942		12,885.00	
	1952	32,558.10	2,261.53	
MEAGHER	1923	431,927.90	114,391.66	
	1942	111,793.00	12,628.54*	
	1952	149,071.60		

**NET INDEBTEDNESS OF COUNTIES AND SUBDIVISIONS AT CLOSE OF  
FISCAL YEARS (June 30) 1923, 1942 and 1952**

		County	School District	Irrigation and Drainage
<b>MINERAL</b>	1923	\$ 136,121.88	\$ 95,243.00	\$
	1942	26,897.64	7,937.40	
	1952		47,502.79	
<b>MISSOULA</b>	1923	883,967.71	354,150.00	28,340.89
	1942	371,966.06	192,617.59	1,758.91
	1952	110,593.64	1,015,590.38	
<b>MUSSELSHELL</b>	1923	1,310,785.84	295,551.69	
	1942	493,156.80	97,613.33	24,768.75
	1952	199,266.50	14,498.56	
<b>PARK</b>	1923	411,031.79	96,284.52	
	1942		28,420.82	
	1952		272,986.43	
<b>PETROLEUM</b>	1923	27,568.13	131,180.80	
	1942	55,152.92	3,376.27	
	1952		80,834.75	
<b>PHILLIPS</b>	1923	597,157.67	307,369.97	
	1942	31,440.31	9,781.76	
	1952		234,030.02	
<b>PONDERA</b>	1923	519,656.40	135,285.14	
	1942	56,147.28	78,098.04	
	1952	8,759.61	606,013.75	
<b>POWDER RIVER</b>	1923	128,017.64	44,033.08	
	1942			
	1952			
<b>POWELL</b>	1923	317,970.43	40,167.89	
	1942	44,472.50	1,413.48	
	1952		223,522.06	
<b>PRAIRIE</b>	1923	107,740.74	19,459.70	
	1942		31,473.75	
	1952		65,738.52	
<b>RAVILLI</b>	1923	535,677.93	230,600.18	
	1952		441,944.59	43,722.52
	1942	1,129.19	97,825.92	13,759.52
<b>RICHLAND</b>	1923	213,522.69	270,754.22	
	1942	96,513.81	166,493.56	
	1952	9,410.10	319,226.84	
<b>ROOSEVELT</b>	1923	912,813.00	302,214.47	
	1942		41,793.68	
	1952		750,796.08	
<b>ROSEBUD</b>	1923	602,723.73	206,377.65	
	1942	98,000.00	33,971.91	385,727.02
	1952		204,351.75	165,515.39
<b>SANDERS</b>	1923	291,589.35	231,105.77	
	1942		133,475.56	
	1952	250,261.48	93,437.88	

## NET INDEBTEDNESS OF COUNTIES AND SUBDIVISIONS AT CLOSE OF

FISCAL YEARS (June 30) 1923, 1942 and 1952

		County	School District	Irrigation and Drainage
SHERIDAN .....	1923	\$ 583,133.33	\$ 195,583.90	\$ .....
	1942	117,731.49	6,651.89	.....
	1952	.....	98,590.28	.....
SILVER BOW .....	1923	1,379,446.45	434,921.80	.....
	1942	172,920.03	600,087.87	.....
	1952	984,307.99	328,748.52	.....
STILLWATER .....	1923	720,500.00	259,100.56	10,673.76
	1942	54,573.29	49,310.03	106,758.84
	1952	89,677.87	156,937.23	105,893.29
SWEET GRASS .....	1923	358,905.45	59,449.13	1,544.17
	1942	46,837.03	.....	.....
	1952	130,370.10	189,868.39	.....
TETON .....	1923	601,537.33	169,227.88	45,688.67
	1942	24,142.56	72,548.64	238,000.00
	1952	.....	357,985.55	179,432.72
TOOLE .....	1923	493,188.13	114,994.16	241,040.36
	1942	19,370.00	121,869.22	76,383.78
	1952	261,684.03	561,986.66	.....
TREASURE .....	1923	73,603.14	63,535.80	.....
	1942	.....	20,891.08	145,352.49
	1952	.....	211,707.70	78,057.09
VALLEY .....	1923	639,766.14	211,350.59	.....
	1942	.....	54,219.24	.....
	1952	2,020.70	469,102.30	.....
WHEATLAND .....	1923	290,247.91	187,309.25	2,580.57
	1942	18,722.47	53,642.72	.....
	1952	121,082.04	15,146.82	.....
WIBAUX .....	1923	115,312.34	53,072.81	.....
	1942	22,182.07	2,012.55	.....
	1952	67,491.60	.....	.....
YELLOWSTONE .....	1923	774,504.82	971,440.08	442,821.91
	1942	.....	891,589.68	258,063.32
	1952	.....	2,278,335.79	108,279.05
GRAND TOTAL .....	1923	\$ 27,708,650.78	\$ 11,625,168.80	\$ 1,392,707.20
	1942	3,954,445.08	6,360,621.23	2,151,589.00
	1952	3,540,943.53	18,412,560.29	873,054.45

**ASSESSED AND TAXABLE VALUATIONS, AND TAXES LEVIED AGAINST  
FARM AND GRAZING LANDS, CATTLE AND SHEEP**

	1918	*1923	1937	1948	1951	1952
Average Total Levy in Mills .....	32.30	49.91	62.44	78.19	80.33	78.90
Additional Livestock Levy .....	3.00	3.50	3.50	4.00	4.00	4.00
Total Levy Against Livestock .....	35.30	53.41	65.94	82.19	84.33	82.90

**FARM AND GRAZING LANDS**

Acres Assessed .....	38,215,588	49,358,726	48,891,688	51,311,500	51,862,283	51,977,895
Value .....	\$171,221,927	\$543,131,331	\$255,946,056	\$263,138,178	\$267,694,673	\$268,196,845
Average Value Per Acre .....	4.48	11.00	5.23	5.13	5.16	5.16
Taxable Value Per Acre .....	4.48	3.31	1.57	1.54	1.55	1.55
TAX PER ACRE .....	14.5c	16.5c	9.8c	12.0c	12.5c	12.2c

**CATTLE**

Number Assessed .....	1,136,845	1,118,247	741,938	1,429,308	1,442,035	1,592,587
Value .....	\$ 33,531,996	\$ 31,025,192	\$ 20,996,995	\$ 88,575,977	\$108,440,723	\$146,453,038
Average Value .....	29.49	27.74	29.30	61.97	75.20	91.96
Average Taxable Value .....	29.49	9.25	9.77	20.66	25.07	30.65
TAX .....	1.04	49.4c	64.4c	1.70	2.11	2.54

**SHEEP**

Number Assessed .....	1,927,535	1,798,827	2,138,957	1,329,508	1,137,455	1,240,239
Value .....	\$ 15,444,092	\$ 12,052,838	\$ 9,877,736	\$ 8,616,147	\$ 8,901,867	\$ 12,292,223
Average Value .....	8.01	6.70	4.61	6.48	7.83	9.91
Average Taxable Value .....	8.01	2.23	1.54	2.16	2.61	3.30
TAX .....	28.3c	11.9c	10.1c	17.7c	22.0c	27.3c

\*Classification law became effective in 1919, making taxable value of real estate 30% of full value and taxable value of livestock 33 1/3% of full value.

**STATEMENT SHOWING 1951 PERSONAL PROPERTY TAXES LEVIED,  
AMOUNTS COLLECTED AND PERCENTAGE OF  
COLLECTION AS OF JUNE 30, 1952**

(Hail Insurance Premiums and Taxes on Motor  
Vehicles and Net Proceeds of Mines omitted)

	Amount Levied	Amount Collected	Percentage Collection
Beaverhead .....	\$ 34,881.45	\$ 33,598.04	96.32
Big Horn .....	90,538.00	86,766.22	95.83
Blaine .....	37,496.01	32,857.99	87.63
Broadwater .....	27,436.17	23,524.49	85.74
Carbon .....	54,357.60	49,839.71	91.69
Carter .....	32,865.08	32,836.19	99.91
Cascade .....	292,270.96	289,230.35	98.96
Chouteau .....	59,976.65	58,194.04	97.03
Custer .....	65,001.39	64,799.39	99.69
Daniels .....	40,653.06	39,840.24	98.00
Dawson .....	51,497.72	51,336.15	99.68
Deer Lodge .....	32,753.69	28,920.90	88.30
Fallon .....	21,225.63	21,112.07	99.46
Fergus .....	206,169.99	200,694.75	97.34
Flathead .....	187,180.20	180,179.73	96.26
Gallatin .....	92,039.38	91,488.36	99.40
Garfield .....	56,376.09	55,595.66	98.62
Glacier .....	65,137.52	64,841.93	99.55
Golden Valley .....	6,871.94	6,864.21	99.90
Granite .....	15,616.28	14,720.94	94.27
Hill .....	80,785.67	78,185.35	96.78
Jefferson .....	14,611.31	14,047.25	96.14
Judith Basin .....	53,512.80	52,478.09	98.07
Lake .....	39,766.44	35,647.31	89.64
Lewis and Clark .....	164,482.62	152,618.69	92.79
Liberty .....	7,688.03	7,112.06	92.50
Lincoln .....	24,633.96	23,908.58	97.06
Madison .....	22,647.28	22,637.84	99.96
McCone .....	17,924.63	15,702.24	87.60
Meagher .....	11,433.18	11,314.28	98.96
Mineral .....	8,614.51	8,614.51	100.00
Missoula .....	114,006.70	113,319.17	99.40
Musselshell .....	17,112.75	16,142.73	94.33
Park .....	60,061.16	58,379.87	97.20
Petroleum .....	12,641.78	12,554.42	99.31
Phillips .....	22,922.59	20,758.71	90.56
Pondera .....	39,877.54	39,798.93	99.80
Powder River .....	25,699.33	24,763.87	96.36
Powell .....	18,737.84	18,684.92	99.72
Prairie .....	12,286.88	12,286.88	100.00
Ravalli .....	46,963.71	45,513.88	96.91
Richland .....	30,364.26	30,204.53	99.47
Roosevelt .....	46,753.66	43,253.18	92.51
Rosebud .....	34,162.06	33,476.78	97.99
Sanders .....	17,338.88	17,279.16	99.66
Sheridan .....	58,606.59	58,595.55	99.98
Silver Bow .....	204,548.64	188,563.56	92.20
Stillwater .....	36,273.84	34,943.12	96.33
Sweet Grass .....	29,734.17	29,142.28	98.01
Teton .....	51,094.07	50,426.27	98.69
Toole .....	90,328.26	88,154.49	97.59
Treasure .....	8,822.98	7,184.20	81.43
Valley .....	64,419.36	63,747.02	98.96
Wheatland .....	22,556.19	22,340.55	99.04
Wibaux .....	12,093.15	11,835.25	97.87
Yellowstone .....	389,915.51	385,386.85	98.84
THE STATE .....	\$3,383,767.14	\$3,276,243.73	96.82

## ALL-TIME DELINQUENT TAXES FOR ALL PURPOSES AS OF JUNE 30, 1952

	Real	Personal Property	Total
Beaverhead	\$ 12,818.79	\$ 3,489.38	\$ 16,308.17
Big Horn	37,895.68	21,479.41	59,375.09
Blaine	162,336.46	60,918.78	223,255.24
Broadwater	25,806.14	3,615.66	29,421.80
Carbon	52,903.40	15,387.36	68,290.76
Carter	20,887.48	1,913.51	22,800.99
Cascade	130,646.25	17,653.59	148,299.84
Chouteau	18,775.75	4,710.43	23,486.18
Custer	57,532.82	4,051.71	61,584.53
Daniels	202,441.54	86,474.78	288,916.32
Dawson	7,553.50	817.97	8,371.47
Deer Lodge	39,279.63	4,031.93	43,311.56
Fallon	13,476.75	1,539.54	15,016.29
Fergus	51,524.33	15,477.31	67,001.64
Flathead	182,323.72	25,145.08	207,468.80
Gallatin	66,070.65	1,624.37	67,695.02
Garfield	5,259.04	5,250.02	10,509.06
Glacier	40,829.92	34,711.40	75,541.32
Golden Valley	17,087.50	263.24	17,350.74
Granite	14,698.46	639.25	15,337.71
Hill	34,954.51	12,162.79	47,117.30
Jefferson	11,993.98	5,488.88	17,482.86
Judith Basin	7,269.83	1,962.54	9,232.37
Lake	85,607.73	13,603.37	99,211.10
Lewis and Clark	75,835.07	30,223.40	106,058.47
Liberty	4,885.16	575.97	5,461.13
Lincoln	23,725.86	3,267.69	26,993.55
Madison	27,500.16	7,987.91	35,488.07
McCone	13,326.41	2,329.03	15,655.44
Meagher	4,483.30		4,483.30
Mineral	12,843.79	3,977.95	16,821.74
Missoula	71,921.90	1,481.19*	70,440.71
Musselshell	71,340.43	100,776.48	172,116.91
Park	42,123.41	6,456.25	48,579.66
Petroleum	3,237.81	210.66	3,448.47
Phillips	59,534.12	12,869.35	72,403.47
Pondera	31,093.27	787.49	31,880.76
Powder River	8,388.52	3,800.36	12,188.88
Powell	18,290.94	169.87	18,460.81
Prairie	13,263.59		13,263.59
Ravalli	54,828.72	4,584.23	59,412.95
Richland	30,442.53	2,713.74	33,156.27
Roosevelt	120,002.95	83,207.83	203,210.78
Rosebud	27,387.46	2,317.86	29,705.32
Sanders	27,177.13	448.30	27,625.43
Sheridan	20,616.20	2,787.13	23,403.33
Silver Bow	947,443.78	334,638.38	1,282,082.16
Stillwater	17,445.88	4,630.96	22,076.84
Sweet Grass	3,518.76	2,424.18	5,942.94
Teton	50,574.63	1,049.92	51,624.55
Toole	27,606.71	7,609.56	35,216.27
Treasure	6,339.58	1,449.98	7,789.56
Valley	53,196.10	5,807.00	59,003.10
Wheatland	9,617.03	3,076.97	12,694.00
Wibaux	3,317.76	6,476.37	9,794.13
Yellowstone	92,860.24	18,907.30	111,767.54
TOTAL	\$3,274,143.06	\$ 996,493.23	\$ 4,270,636.29

NOTE: \*Overcollection

## MOTOR VEHICLES REGISTERED IN 1950

(Table Prepared by L. C. Boedecker, Registrar of Motor Vehicles)

No.	County	Passengers	Trucks	Trailers	Exempts
1.	Silver Bow .....	13,288	2,707	269	69
2.	Cascade .....	16,096	4,620	628	184
3.	Yellowstone .....	18,539	5,802	823	159
4.	Missoula .....	10,929	2,951	335	125
5.	Lewis and Clark .....	7,900	2,274	208	305
6.	Gallatin .....	7,249	2,612	352	176
7.	Flathead .....	9,584	3,779	356	116
8.	Fergus .....	4,432	2,615	132	65
9.	Powder River .....	785	642	73	2
10.	Carbon .....	2,769	1,514	90	44
11.	Phillips .....	1,891	1,222	57	31
12.	Hill .....	4,303	2,093	125	57
13.	Ravalli .....	3,706	1,996	119	31
14.	Custer .....	4,026	1,481	256	40
15.	Lake .....	3,508	1,899	109	34
16.	Dawson .....	2,885	1,351	92	35
17.	Roosevelt .....	2,700	1,877	99	39
18.	Beaverhead .....	2,115	1,188	117	44
19.	Chouteau .....	2,493	2,275	75	38
20.	Valley .....	3,376	2,001	103	43
21.	Toole .....	2,470	1,466	125	33
22.	Big Horn .....	2,449	1,815	133	38
23.	Musselshell .....	1,749	811	70	14
24.	Blaine .....	1,973	1,303	36	34
25.	Madison .....	1,676	1,114	87	53
26.	Pondera .....	2,336	1,635	130	41
27.	Richland .....	3,070	1,764	95	54
28.	Powell .....	1,946	860	99	54
29.	Rosebud .....	1,563	975	84	27
30.	Deer Lodge .....	4,273	961	131	59
31.	Teton .....	2,500	1,953	135	92
32.	Stillwater .....	1,668	1,066	74	25
33.	Treasure .....	365	319	30	3
34.	Sheridan .....	2,313	1,588	55	22
35.	Sanders .....	1,803	1,102	121	30
36.	Judith Basin .....	1,221	951	51	35
37.	Daniels .....	1,295	967	42	15
38.	Glacier .....	2,740	1,385	136	38
39.	Fallon .....	1,139	745	35	12
40.	Sweet Grass .....	1,189	732	86	16
41.	McCone .....	1,053	939	38	7
42.	Carter .....	634	609	35	2
43.	Broadwater .....	928	678	44	10
44.	Wheatland .....	1,170	574	51	7
45.	Prairie .....	687	476	32	17
46.	Granite .....	801	505	49	12
47.	Meagher .....	638	432	49	8
48.	Liberty .....	818	708	30	3
49.	Park .....	4,229	1,524	159	44
50.	Garfield .....	590	464	33	3
51.	Jefferson .....	962	569	45	25
52.	Wibaux .....	613	461	14	2
53.	Golden Valley .....	450	296	18	9
54.	Mineral .....	525	287	32	17
55.	Petroleum .....	348	264	29	4
56.	Lincoln .....	2,196	1,136	77	24
TOTALS .....		178,954	80,333	6,908	2,526
Motorcycles .....		1,223			
Patrol Exempts .....		89			
Highway Exempts .....		903			
			GRAND TOTAL .....	270,936	

## DETAIL OF MOTOR VEHICLE ASSESSMENTS—1951

## Tax Levies Extended Against 20% of Assessed Value

	Automobiles		Trucks	
	Number	Av. Value	Number	Av. Value
Beaverhead .....	1,723	\$ 782.53	1,037	\$ 702.24
Big Horn .....	1,837	813.41	1,359	801.85
Blaine .....	1,657	790.66	1,114	755.38
Broadwater .....	798	886.91	597	837.29
Carbon .....	2,419	639.23	1,323	646.12
Carter .....	514	801.96	494	915.92
Cascade .....	14,015	703.83	4,207	830.71
Chouteau .....	2,047	855.00	2,032	740.45
Custer .....	3,235	748.15	1,143	830.49
Daniels .....	1,049	799.24	890	628.38
Dawson .....	2,464	731.39	1,158	759.09
Deer Lodge .....	3,815	349.21	805	362.36
Fallon .....	907	837.95	601	880.35
Fergus .....	3,819	701.94	2,283	693.64
Flathead .....	8,175	610.14	3,188	660.58
Gallatin .....	6,010	749.36	2,371	697.89
Garfield .....	463	786.08	448	783.41
Glacier .....	2,110	810.46	1,042	743.18
Golden Valley .....	393	778.75	266	784.87
Granite .....	619	795.48	487	506.76
Hill .....	4,041	716.58	1,651	800.06
Jefferson .....	847	660.83	515	733.03
Judith Basin .....	1,108	870.62	915	781.63
Lake .....	3,065	754.48	1,659	616.03
Lewis and Clark .....	6,553	671.21	1,757	713.98
Liberty .....	787	838.34	733	829.09
Lincoln .....	2,060	655.99	1,002	727.90
Madison .....	1,522	672.53	1,054	497.10
McCone .....	917	770.43	906	752.08
Meagher .....	562	725.36	450	679.82
Mineral .....	441	651.29	243	513.85
Missoula .....	9,357	652.97	2,546	689.69
Musselshell .....	1,523	607.58	741	510.30
Park .....	3,442	668.81	1,369	643.10
Petroleum .....	282	756.06	261	843.64
Phillips .....	1,642	722.48	1,074	687.69
Pondera .....	2,025	917.65	1,584	714.36
Powder River .....	618	897.16	537	972.55
Powell .....	1,673	694.00	806	706.43
Prairie .....	577	721.83	420	761.17
Ravalli .....	3,576	535.26	1,942	503.81
Richland .....	2,610	731.25	1,561	579.70
Roosevelt .....	2,203	801.09	1,511	865.52
Rosebud .....	1,308	751.19	789	809.73
Sanders .....	1,628	583.78	918	587.72
Sheridan .....	1,879	857.03	1,442	665.46
Silver Bow .....	11,217	514.52	2,263	743.10
Stillwater .....	1,484	696.28	961	594.52
Sweet Grass .....	984	726.94	651	785.63
Teton .....	2,136	832.73	1,799	692.53
Toole .....	2,016	840.47	1,289	826.67
Treasure .....	347	767.42	312	781.87
Valley .....	2,899	803.15	1,889	760.12
Wheatland .....	970	744.52	482	530.13
Wibaux .....	517	708.67	408	712.36
Yellowstone .....	15,802	732.03	4,579	615.50
Public Utilities .....	243	899.41	854	1,244.86
THE STATE .....	152,930	\$ 696.52	70,718	\$ 711.44
Dealers' Stocks* .....	3,867	600.67	1,277	547.86
All Busses .....	—	—	490	2,590.78
All Trailers .....	—	—	4,589	667.97
All Motorcycles .....	—	—	587	170.20

NOTE: \* Tax Levies Extended Against 33⅓% of Assessed Value.

## MOTOR VEHICLES REGISTERED IN 1951

(Table Prepared by L. C. Boedecker, Registrar of Motor Vehicles)

No.	County	Passengers	Trucks	Trailers	Exempts
1.	Silver Bow .....	14,373	2,934	329	77
2.	Cascade .....	17,017	4,911	644	210
3.	Yellowstone .....	19,645	5,986	927	166
4.	Missoula .....	11,396	3,069	395	119
5.	Lewis and Clark .....	8,244	2,275	245	331
6.	Gallatin .....	7,491	2,717	328	193
7.	Flathead .....	10,433	3,935	408	121
8.	Fergus .....	4,555	2,682	137	68
9.	Powder River .....	810	632	51	6
10.	Carbon .....	2,786	1,542	102	58
11.	Phillips .....	1,935	1,276	74	31
12.	Hill .....	4,515	2,180	138	64
13.	Ravalli .....	3,742	2,051	133	33
14.	Custer .....	3,986	1,488	333	48
15.	Lake .....	3,508	1,914	101	37
16.	Dawson .....	3,076	1,448	80	40
17.	Roosevelt .....	2,816	1,989	100	43
18.	Beaverhead .....	2,196	1,319	128	46
19.	Chouteau .....	2,533	2,403	78	42
20.	Valley .....	3,523	2,225	129	38
21.	Toole .....	2,480	1,595	161	30
22.	Big Horn .....	2,443	1,796	143	36
23.	Musselshell .....	1,745	827	61	17
24.	Blaine .....	2,029	1,345	53	39
25.	Madison .....	1,631	1,118	77	58
26.	Pondera .....	2,451	1,734	148	43
27.	Richland .....	3,146	1,772	95	59
28.	Powell .....	2,027	980	255	67
29.	Rosebud .....	1,612	960	91	30
30.	Deer Lodge .....	4,652	1,061	145	63
31.	Teton .....	2,545	1,955	130	92
32.	Stillwater .....	1,729	1,122	69	27
33.	Treasure .....	393	347	38	5
34.	Sheridan .....	2,363	1,627	50	22
35.	Sanders .....	2,009	1,183	149	37
36.	Judith Basin .....	1,306	1,018	58	39
37.	Daniels .....	1,365	1,056	46	15
38.	Glacier .....	2,620	1,407	141	41
39.	Fallon .....	1,142	790	64	13
40.	Sweet Grass .....	1,130	750	77	17
41.	McCone .....	1,128	1,063	46	6
42.	Carter .....	689	641	56	2
43.	Broadwater .....	937	686	41	14
44.	Wheatland .....	1,216	604	74	8
45.	Prairie .....	702	502	25	33
46.	Granite .....	826	573	49	14
47.	Meagher .....	669	511	60	9
48.	Liberty .....	860	780	41	5
49.	Park .....	4,312	1,605	187	42
50.	Garfield .....	609	500	23	3
51.	Jefferson .....	1,006	626	38	26
52.	Wibaux .....	634	477	23	7
53.	Golden Valley .....	440	308	18	9
54.	Mineral .....	561	342	32	17
55.	Petroleum .....	335	308	38	4
56.	Lincoln .....	2,635	1,307	102	26
TOTALS .....		186,957	84,252	7,764	2,746
Motorcycles .....		1,128			
Patrol Exempts .....		89			
Highway Exempts .....		922			
			GRAND TOTAL .....	283,858	

## DETAIL OF MOTOR VEHICLE ASSESSMENTS—1952

## Tax Levies Extended Against 20% of Assessed Value

	Automobiles			Trucks		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead .....	1,707	\$ 799.59	\$ 1,364,905	1,077	\$ 849.29	\$ 914,685
Big Horn .....	1,964	818.73	1,607,985	1,529	958.03	1,464,835
Blaine .....	1,664	816.47	1,358,600	1,175	858.93	1,009,240
Broadwater .....	783	944.52	739,560	624	925.16	577,300
Carbon .....	2,426	658.03	1,596,397	1,407	737.28	1,037,350
Carter .....	537	889.84	477,845	521	1,001.65	521,860
Cascade .....	13,970	745.28	10,411,610	3,992	938.99	3,748,450
Chouteau .....	2,186	875.77	1,914,436	2,193	853.13	1,870,908
Custer .....	3,390	738.40	2,503,170	1,242	1,026.40	1,274,795
Daniels .....	1,101	1,002.60	1,103,930	937	837.17	784,432
Dawson .....	2,664	878.25	2,339,645	1,257	920.94	1,134,995
Deer Lodge .....	4,000	441.28	1,765,100	803	414.07	332,500
Fallon .....	948	860.34	815,605	655	922.11	603,980
Fergus .....	3,916	718.07	2,811,960	2,353	754.03	1,774,239
Flathead .....	8,767	639.81	5,609,225	3,235	801.81	2,593,850
Gallatin .....	6,264	717.28	4,493,055	2,143	843.88	1,808,445
Garfield .....	491	767.08	376,635	447	974.44	435,575
Glacier .....	2,106	825.98	1,739,522	1,099	875.44	962,105
Golden Valley .....	395	787.97	311,250	288	919.97	264,950
Granite .....	718	695.13	499,100	520	690.38	359,000
Hill .....	4,033	774.42	3,123,225	1,836	875.42	1,607,275
Jefferson .....	874	690.21	603,247	542	831.73	450,798
Judith Basin .....	1,123	865.02	971,419	980	836.07	819,347
Lake .....	3,097	670.77	2,077,365	1,707	675.25	1,152,650
Lewis and Clark .....	7,011	702.48	4,925,040	1,643	775.91	1,274,825
Liberty .....	842	769.67	648,067	843	769.67	648,836
Lincoln .....	2,266	688.53	1,560,211	1,100	845.06	929,563
Madison .....	1,471	725.84	1,067,715	1,082	534.73	578,570
McCone .....	970	862.84	836,955	1,014	953.63	966,985
Meagher .....	636	687.67	437,357	461	961.61	443,304
Mineral .....	489	628.81	307,490	246	658.76	162,055
Missoula .....	9,766	674.06	6,582,950	2,559	817.84	2,092,870
Musselshell .....	1,391	686.55	954,985	639	716.80	458,035
Park .....	3,619	690.06	2,497,325	1,363	768.69	1,047,720
Petroleum .....	294	793.67	233,340	286	940.04	268,850
Phillips .....	1,665	736.87	1,226,890	1,144	830.17	949,715
Pondera .....	2,092	880.39	1,841,775	1,542	901.78	1,390,055
Powder River .....	621	891.18	553,785	556	1,036.83	576,480
Powell .....	1,835	720.50	1,322,110	860	795.96	684,525
Prairie .....	614	907.97	557,495	451	1,066.74	454,040
Ravalli .....	3,408	566.81	1,931,685	1,943	585.54	1,137,710
Richland .....	2,659	730.71	1,942,945	1,589	638.98	1,015,345
Roosevelt .....	2,402	835.21	2,006,180	1,681	913.12	1,534,950
Rosebud .....	1,323	778.78	1,030,325	780	895.19	698,250
Sanders .....	1,782	600.89	1,070,790	1,022	727.95	743,960
Sheridan .....	1,902	816.07	1,552,165	1,497	812.15	1,215,785
Silver Bow .....	12,224	490.75	5,999,000	2,372	723.81	1,716,900
Stillwater .....	1,498	710.94	1,064,995	976	764.96	746,600
Sweet Grass .....	994	755.34	750,804	706	889.91	628,275
Teton .....	2,159	842.26	1,818,430	1,858	760.62	1,413,240
Toole .....	1,955	871.00	1,702,805	1,320	981.15	1,295,120
Treasure .....	365	764.84	279,165	331	892.31	295,355
Valley .....	2,742	905.46	2,482,774	1,884	966.23	1,820,368
Wheatland .....	949	729.06	691,875	486	705.92	343,075
Wibaux .....	530	774.84	410,667	416	806.59	335,542
Yellowstone .....	16,720	721.13	12,057,350	4,802	804.15	3,861,525
PUBLIC UTILITIES .....	242	898.56	217,451	959	1,298.59	1,245,345
THE STATE .....	158,660	\$ 713.33	\$ 113,177,687	72,973	\$ 828.76	\$ 60,477,337
Dealers' Stocks* .....	3,986	646.66	2,577,605	1,576	700.56	1,104,090
All Busses .....				464	2,373.76	1,101,424
All Trailers .....				6,433	580.62	3,735,134
All Motorcycles .....				598	202.80	121,277

NOTE: \*Tax Levies Extended Against 33⅓% of Assessed Value.

## COUNTY ASSESSORS—1953-1954

County	County Assessor	County Seat
Beaverhead	S. P. Meade	Dillon
Big Horn	S. N. Cunningham	Hardin
Blaine	Harold West	Chinook
Broadwater	Frank Holloway	Townsend
Carbon	Geo. J. McDonald	Red Lodge
Carter	Gentry Bush	Ekalaka
Cascade	William D. Ryan	Great Falls
Chouteau	E. W. Harris	Fort Benton
Custer	M. J. Flinn	Miles City
Daniels	Kenneth Larson	Scobey
Dawson	W. A. Whistler	Glendive
Deer Lodge	Charles Unti	Anaconda
Fallon	Oscar Rogers	Baker
Fergus	N. J. Wagner	Lewistown
Flathead	E. B. Jystad	Kalispell
Gallatin	Phil E. Evans	Bozeman
Garfield	Helen Hammond	Jordan
Glacier	Edw. Murphy	Cut Bank
Golden Valley	J. J. Schladweiler	Ryegate
Granite	Roy M. Greenheck	Philipsburg
Hill	H. S. Cooper	Havre
Jefferson	Ray Woods	Boulder
Judith Basin	George Brownlee	Stanford
Lake	Bertha Streeter	Polson
Lewis and Clark	R. G. Lutey	Helena
Liberty	Karl H. Jeppesen	Chester
Lincoln	Leslie W. Leigh	Libby
Madison	Oliver Kendall	Virginia City
McCone	Ralph Robbins	Circle
Meagher	E. F. Pierce	White Sulphur Springs
Mineral	O. E. Hutchins	Superior
Missoula	A. B. Jungers	Missoula
Musselshell	John J. White	Roundup
Park	Jefferson L. Cowan	Livingston
Petroleum	H. G. Todd, Manager	Winnett
Phillips	E. N. Erickson	Malta
Pondera	Albert Severtson	Conrad
Powder River	Lawrence Thompson	Broadus
Powell	Victor Hendrickson	Deer Lodge
Prairie	G. R. Taylor	Terry
Ravalli	Roy Tillman	Hamilton
Richland	E. R. Poff	Sidney
Roosevelt	T. S. Dwyer	Wolf Point
Rosebud	Stella D. Over	Forsyth
Sanders	N. T. McIntosh	Thompson Falls
Sheridan	B. F. Ward	Plentywood
Silver Bow	Joseph Lester	Butte
Stillwater	O. C. Steinbrink	Columbus
Sweet Grass	Roy Webber	Big Timber
Teton	Fred Woodward	Choteau
Toole	Thelma Kelson	Shelby
Treasure	S. E. Williams	Hysham
Valley	Ed Hodapp	Glasgow
Wheatland	James E. Lunney	Harlowton
Wibaux	K. W. Baird	Wibaux
Yellowstone	T. A. Cothron	Billings

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